# DOCKS & HARBORS
# FINANCE SUB-COMMITTEE
# MEETING

Monday, January 6th, 2020
3 pm in CBJ Room 224

**I.** **Call to Order** – January 6th at 3:00 pm in CBJ Room 224.

**II.** **Roll Call** (James Becker, Chris Dimond, Mark Ridgway, and Bob Wostmann)

**III.** **Approval of Agenda**

**IV.** **Approval of December 12th, 2019 Finance Sub-Committee Minutes**

**V.** **Public Participation on Non-Agenda Items** (not to exceed five minutes per person, or twenty minutes total time)

**VI.** **Items for Information/Discussion**

1. Capital Assets Valuation
   By Sam Muse, CBJ Controller

2. FY2021/22 Field Guide to Budget Development
   By Carl Uchytil, Port Director

3. FY2021/22 Staffing Schedule & Operating Budget
   By Teena Larson, Administrative Officer

4. Budgetary Discussion of FY2021/22 Insurance Rates
   By Jennifer Mannix, CBJ Risk Manager

**VII.** **Next Meeting -** TBD

**VIII.** **Adjournment**

# DOCKS & HARBORS
# FINANCE SUB-COMMITTEE
# MEETING MINUTES

Thursday December 12th, 2019

**No Audio**

**I. Call to Order** – December 12th at 3:00 pm in CBJ Room 224.

Mr. Wostmann called the Finance Sub-Committee meeting to order December 12th at 3:00 pm.

**II. Roll Call**

The following members were present: James Becker, Chris Dimond (Via telephone), Mark Ridgway, and Bob Wostmann.

Also present were the following: Carl Uchytil – Port Director, and Jennifer Sims – Administrative Assistant III.

**III. Approval of Agenda**

**MOTION By MR. BECKER: TO APPROVE THE AGENDA AS PRESENTED AND ASK UNANIMOUS CONSENT.**

Motion passed with no objection.

**IV. Approval of November 7th, 2019 Finance Sub-Committee Minutes.**
Hearing no objection the minutes from November 7th, 2019 were approved.

**V. Public Participation on Non-Agenda Items -** None

**VI. Items for Information/Discussion**

**1. Loading Zones and Vendor Booth - Trends**

Mr. Uchytil went over the back three pages on the presentation with the added trends for the loading zone permits, and vendor booth permits.

**2. Preparation for 2021/22 budget and milestones**
Docks & Harbors budget is due to our Controller by January 17th.

**3. Strategic Planning Retreat Odds & Ends**
Discussion on this topic will continue after the current budget cycle.

A CAFR report was provided and questions for our accountant Tiara Ward came up. A discussion for revenue ideas was desired at a future Sub-Committee meeting.

**4. Next Meeting –** Next meeting was scheduled for Monday January 6th at 3:00 pm.

**VII. Adjournment –** The Finance Sub-Committee Meeting adjourned at 3:43 pm

CITY and BOROUGH OF JUNEAU

## Proprietary Funds
## Statement of Net Position
*June 30, 2018*

| | Business-type Activities - Enterprise Funds | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Juneau International Airport | Bartlett Regional Hospital | Areawide Water Utility | Areawide Wastewater Utility | Boat Harbors | Dock | Waste Management | Totals | Internal Service Funds |
| **ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | |
| Current assets: | | | | | | | | | |
| Equity in central treasury | $ 1,906,766 | 68,679,495 | 6,832,189 | 8,239,274 | 1,667,082 | 3,699,384 | 1,635,091 | 92,659,281 | 20,877,013 |
| Receivables, net of allowance for doubtful accounts: | | | | | | | | | |
| Accounts | 867,733 | 14,911,130 | 630,271 | 1,621,761 | 402,680 | 199,405 | 106,549 | 18,739,529 | 435 |
| State of Alaska | - | - | - | - | - | - | - | - | 1,984,200 |
| Inventories | 684,537 | 3,068,151 | 449,637 | 1,645,021 | - | - | - | 5,847,346 | - |
| Prepaid items | - | 757,710 | 1,824 | - | - | 3,432 | - | 762,966 | 262,689 |
| Total current assets | 3,459,036 | 87,416,486 | 7,913,921 | 11,506,056 | 2,069,762 | 3,902,221 | 1,741,640 | 118,009,122 | 23,124,337 |
| Non-current assets: | | | | | | | | | |
| Restricted assets: | | | | | | | | | |
| Equity in central treasury | 6,027,699 | 2,931,797 | 5,139,991 | - | 1,643,173 | 13,391,886 | - | 29,134,546 | - |
| Receivables: | | | | | | | | | |
| State of Alaska | 167,096 | - | 174,215 | 16,257,234 | 946,373 | - | - | 17,544,918 | - |
| Federal government | 982,144 | - | - | - | - | - | - | 982,144 | - |
| Special assessments | - | - | 4,320 | 667,124 | - | - | - | 671,444 | - |
| Capital assets: | | | | | | | | | |
| Land | 13,363,761 | 348,551 | 221,038 | 850,562 | 3,963,724 | 564,819 | - | 19,312,455 | - |
| Buildings and improvements | 150,702,360 | 104,745,703 | 106,577,737 | 107,193,838 | 56,720,746 | 101,925,518 | 300,000 | 628,165,902 | - |
| Machinery, equipment, and fixtures | 7,771,434 | 41,532,217 | 502,343 | 6,784,809 | 1,231,480 | 1,046,752 | 389,293 | 59,258,328 | 33,858,083 |
| Construction work in progress | 76,069,346 | 221,064 | 7,845,836 | 19,515,969 | 41,974,470 | 28,378,429 | 850,000 | 174,855,114 | - |
| Less accumulated depreciation | (72,742,963) | (91,385,019) | (65,961,596) | (66,735,440) | (19,840,968) | (19,917,857) | (307,177) | (336,891,020) | (20,563,810) |
| Total capital assets, net of accumulated depreciation | 175,163,938 | 55,462,516 | 49,185,358 | 67,609,738 | 84,049,452 | 111,997,661 | 1,232,116 | 544,700,779 | 13,294,273 |
| OPEB asset | 11,583 | 289,389 | 5,721 | 13,338 | 6,028 | 4,788 | 723 | 331,570 | 4,836 |
| Total non-current assets | 182,352,460 | 58,683,702 | 54,509,605 | 84,547,434 | 86,645,026 | 125,394,335 | 1,232,839 | 593,365,401 | 13,299,109 |
| Total assets | 185,811,496 | 146,100,188 | 62,423,526 | 96,053,490 | 88,714,788 | 129,296,556 | 2,974,479 | 711,374,523 | 36,423,446 |
| Deferred outflows of resources | 447,410 | 8,565,201 | 274,559 | 573,422 | 236,290 | 166,549 | 28,803 | 10,292,234 | 187,678 |
| Total assets and deferred outflows of resources | 186,258,906 | 154,665,389 | 62,698,085 | 96,626,912 | 88,951,078 | 129,463,105 | 3,003,282 | 721,666,757 | 36,611,124 |

(Continued)

## Proprietary Funds
## Statement of Net Position, continued
*June 30, 2018*

| | Business-type Activities - Enterprise Funds | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Juneau International Airport | Bartlett Regional Hospital | Areawide Water Utility | Areawide Wastewater Utility | Boat Harbors | Dock | Waste Management | Totals | Internal Service Funds |
| **LIABILITIES AND DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | |
| **Current liabilities:** | | | | | | | | | |
| Accounts payable | $ 109,717 | 2,695,957 | 42,347 | 185,416 | 69,485 | 18,262 | 107,901 | 3,229,085 | 2,567,075 |
| Accrued salaries, payroll taxes, and withholdings payable | 128,610 | 1,801,899 | 61,509 | 210,334 | 79,354 | 86,479 | 4,497 | 2,372,682 | 58,796 |
| Accrued annual leave and compensation time | 86,384 | 2,096,726 | 42,928 | 135,045 | 22,679 | 28,102 | 860 | 2,412,724 | 36,258 |
| Accrued interest and other liabilities | 36,099 | 350,344 | 11,055 | 48,741 | 128,747 | - | - | 574,986 | 6,722,000 |
| Unearned revenues | 13,490 | 2,565,953 | - | - | 1,080,702 | - | - | 3,660,145 | - |
| State of Alaska extension loans payable | - | - | 67,487 | 594,204 | - | - | - | 661,691 | - |
| Revenue bonds payable | - | 1,018,932 | - | - | 475,793 | - | - | 1,494,725 | - |
| Total current liabilities | 374,300 | 10,529,811 | 225,326 | 1,173,740 | 1,856,760 | 132,843 | 113,258 | 14,406,038 | 9,384,129 |
| **Non-current liabilities:** | | | | | | | | | |
| Restricted liabilities: | | | | | | | | | |
| Interfund payable to other funds | - | - | - | 4,582,664 | - | - | - | 4,582,664 | - |
| Accounts and contracts payable | 411,282 | - | 11,746 | 1,622,904 | 165,516 | 275,024 | - | 2,486,472 | - |
| Unearned revenues | 219,546 | - | 4,320 | - | - | 8,501,956 | - | 8,725,822 | - |
| Accrued annual leave and compensation time | 173,015 | 1,293,259 | 83,512 | 355,481 | 60,395 | 57,029 | 5,520 | 2,028,211 | 79,648 |
| State of Alaska extension loans payable | - | - | 337,436 | 4,305,882 | - | - | - | 4,643,318 | - |
| Revenue bonds payable | - | 20,384,118 | - | - | 8,047,611 | - | - | 28,431,729 | - |
| Net pension liability | 2,980,112 | 54,303,532 | 1,857,119 | 3,824,371 | 1,553,414 | 1,091,720 | 189,018 | 65,799,286 | 1,243,598 |
| OPEB liability | 499,959 | 8,982,205 | 246,916 | 575,698 | 260,184 | 206,721 | 31,232 | 10,802,915 | 208,683 |
| Total non-current liabilities | 4,283,914 | 84,963,114 | 2,541,049 | 15,267,000 | 10,087,120 | 10,132,450 | 225,770 | 127,500,417 | 1,531,929 |
| Total liabilities | 4,658,214 | 95,492,925 | 2,766,375 | 16,440,740 | 11,943,880 | 10,265,293 | 339,028 | 141,906,455 | 10,916,058 |
| Deferred inflows of resources | 543,040 | 9,841,533 | 287,749 | 637,879 | 279,348 | 214,651 | 33,683 | 11,837,883 | 225,028 |
| Total liabilities and deferred inflows of resources | 5,201,254 | 105,334,458 | 3,054,124 | 17,078,619 | 12,223,228 | 10,479,944 | 372,711 | 153,744,338 | 11,141,086 |
| **NET POSITION** | | | | | | | | | |
| Net investment in capital assets | 175,163,938 | 34,059,466 | 48,780,435 | 62,709,652 | 75,526,048 | 111,997,661 | 1,232,116 | 509,469,316 | 13,294,273 |
| Restricted - debt service | - | 1,741,353 | - | - | - | - | - | 1,741,353 | - |
| Restricted - Capital projects | 6,532,621 | 1,178,301 | 5,302,460 | 10,718,790 | 2,424,030 | 4,614,906 | - | 30,771,108 | - |
| Unrestricted | (638,907) | 12,351,811 | 5,561,066 | 6,119,851 | (1,222,228) | 2,370,594 | 1,398,455 | 25,940,642 | 12,175,765 |
| Total net position | $ 181,057,652 | 49,330,931 | 59,643,961 | 79,548,293 | 76,727,850 | 118,983,161 | 2,630,571 | 567,922,419 | 25,470,038 |
| Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds | | | | | | | | 4,731,714 | |
| Net position of business -type activities | | | | | | | | $ 572,654,133 | |

The notes to the basic financial statements are an integral part of this statement.

## Proprietary Funds
## Statement of Revenues, Expenses, and Changes in Net Position
*For the year ended June 30, 2018*

| | Business-type Activities - Enterprise Funds | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Juneau International Airport | Bartlett Regional Hospital | Areawide Water Utility | Areawide Wastewater Utility | Boat Harbors | Dock | Waste Management | Totals | Internal Service Funds |
| **OPERATING REVENUES** | | | | | | | | | |
| Charges for services: | | | | | | | | | |
| Unpledged | $ 4,177,209 | - | 4,905,517 | 12,372,852 | - | 1,545,976 | 1,085,899 | 24,087,453 | 26,344,855 |
| Pledged as security for revenue bonds | - | 97,365,278 | - | - | 2,989,526 | - | - | 100,354,804 | - |
| Licenses, permits, and fees | 476,066 | - | - | - | - | 418,508 | 5,200 | 899,774 | - |
| Sales | 34,626 | 116,110 | - | - | - | - | - | 150,736 | - |
| Fines and forfeitures | 3,010 | - | - | - | 15,910 | - | - | 18,920 | - |
| Rentals and leases | 2,323,310 | 224,133 | 29,380 | - | 939,339 | - | - | 3,516,162 | - |
| Other | (35,806) | 405,453 | 600,966 | 621,621 | - | - | 1,992 | 1,594,226 | - |
| Total operating revenues | 6,978,415 | 98,110,974 | 5,535,863 | 12,994,473 | 3,944,775 | 1,964,484 | 1,093,091 | 130,622,075 | 26,344,855 |
| **OPERATING EXPENSES** | | | | | | | | | |
| Salaries and fringe benefits | 2,742,763 | 68,015,545 | 1,386,289 | 3,171,539 | 1,600,726 | 941,882 | 215,225 | 78,073,969 | 1,329,530 |
| Commodities and services | 4,450,671 | 24,436,599 | 1,162,090 | 4,550,977 | 1,445,233 | 688,226 | 895,819 | 37,629,615 | 22,970,115 |
| Depreciation | 6,227,382 | 7,422,119 | 2,836,470 | 3,406,890 | 2,031,443 | 2,592,964 | 49,117 | 24,566,385 | 2,032,289 |
| Total operating expenses | 13,420,816 | 99,874,263 | 5,384,849 | 11,129,406 | 5,077,402 | 4,223,072 | 1,160,161 | 140,269,969 | 26,331,934 |
| Operating income (loss) | (6,442,401) | (1,763,289) | 151,014 | 1,865,067 | (1,132,627) | (2,258,588) | (67,070) | (9,647,894) | 12,921 |
| **NONOPERATING INCOME (EXPENSES)** | | | | | | | | | |
| State sources | 115,826 | 1,713,626 | 27,738 | 68,694 | 418,763 | 27,674 | 4,192 | 2,376,513 | 2,009,954 |
| Federal sources | 138,250 | 389,692 | - | - | - | - | - | 527,942 | - |
| Investment and interest income | 31,543 | 590,905 | 77,344 | 128,903 | 3,708 | 27,223 | 11,213 | 870,839 | 65,401 |
| Interest expense | - | (653,430) | (6,490) | (76,520) | (494,377) | - | - | (1,230,817) | - |
| Gain (loss) on disposal of capital assets | 30 | (513,949) | 5 | - | - | - | - | (513,914) | 140,370 |
| Net nonoperating income (expense) | 285,649 | 1,526,844 | 98,597 | 121,077 | (71,906) | 54,897 | 15,405 | 2,030,563 | 2,215,725 |
| Income (loss) before contributions and transfers | (6,156,752) | (236,445) | 249,611 | 1,986,144 | (1,204,533) | (2,203,691) | (51,665) | (7,617,331) | 2,228,646 |
| Capital contributions | 14,987,508 | - | 117,979 | 14,629,808 | 1,942,687 | 2,506,693 | - | 34,184,675 | - |
| Transfers from (to) other funds | 1,790,984 | 2,163,000 | - | 450,000 | (351) | 1,057,055 | 600,000 | 6,060,688 | (1,334,075) |
| Change in net position | 10,621,740 | 1,926,555 | 367,590 | 17,065,952 | 737,803 | 1,360,057 | 548,335 | 32,628,032 | 894,571 |
| Net position at beginning of year | 171,114,116 | 59,424,730 | 59,611,317 | 63,263,286 | 76,342,991 | 117,903,524 | 2,124,604 | | - |
| Restatement | (678,204) | (12,020,354) | (334,946) | (780,945) | (352,944) | (280,420) | (42,368) | | (283,080) |
| Net position at end of year | $ 181,057,652 | 49,330,931 | 59,643,961 | 79,548,293 | 76,727,850 | 118,983,161 | 2,630,571 | | 611,491 |

| | |
|---|---|
| Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds | (1,737,266) |
| Change in net position of business -type activities | $ 30,890,766 |

The notes to the basic financial statements are an integral part of this statement.

CITY and BOROUGH OF JUNEAU

## Proprietary Funds
## Statement of Cash Flows
*For the year ended June 30, 2018*

| | Business-type Activities - Enterprise Funds | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Juneau International Airport | Bartlett Regional Hospital | Areawide Water Utility | Areawide Wastewater Utility | Boat Harbors | Dock | Waste Management | Totals | Internal Service Funds |
| **Cash flows from operating activities:** | | | | | | | | | |
| Cash receipts from customers | $ 6,399,160 | 103,827,942 | 5,501,263 | 12,907,782 | 3,805,389 | 3,978,131 | 1,139,374 | 137,559,041 | 26,344,420 |
| Payments to suppliers for goods and services | (3,577,195) | (24,693,136) | (709,971) | (3,824,256) | (1,026,766) | (373,323) | (810,628) | (35,015,275) | (19,917,645) |
| Payments to employees for services | (2,798,608) | (64,842,986) | (1,382,408) | (3,217,426) | (1,390,031) | (964,447) | (223,796) | (74,819,702) | (1,524,775) |
| Payments for interfund exchange transactions | (555,827) | (876,701) | (420,793) | (803,675) | (411,008) | (392,770) | (35,424) | (3,496,198) | - |
| Net cash provided (used) by operating activities | (532,470) | 13,415,119 | 2,988,091 | 5,062,425 | 977,584 | 2,247,591 | 69,526 | 24,227,866 | 4,902,000 |
| **Cash flows from noncapital financing activities:** | | | | | | | | | |
| Transfers from other funds | - | 1,463,000 | - | - | - | - | 600,000 | 2,063,000 | - |
| Cash from state sources | 115,826 | 512,377 | 27,738 | 68,694 | 418,763 | 27,674 | 4,192 | 1,175,264 | 116,267 |
| Cash from federal sources | 138,250 | 389,692 | - | - | - | 71,255 | - | 599,197 | - |
| Net cash provided (used) by noncapital financing activities | 254,076 | 2,365,069 | 27,738 | 68,694 | 418,763 | 98,929 | 604,192 | 3,837,461 | 116,267 |
| **Cash flows from capital and related financing activities:** | | | | | | | | | |
| Transfers from (to) other funds | 1,790,984 | 700,000 | - | 450,000 | (351) | 1,057,055 | - | 3,997,688 | (1,734,075) |
| Cash received from disposal of capital assets | 30 | - | 5 | - | - | - | - | 35 | 155,916 |
| Cash received from Federal and State capital grants | 22,259,129 | - | 818,391 | - | 4,260,702 | 2,526,686 | - | 29,864,908 | - |
| Cash received (paid) from capital contributions | 1,609,821 | - | 122,040 | 173,201 | (1) | (19,993) | - | 1,885,068 | - |
| Cash paid for the acquisition and construction of capital assets | (20,283,828) | (2,342,350) | (1,125,010) | (10,425,578) | (4,407,291) | (5,796,801) | - | (44,380,858) | (3,707,522) |
| Principal paid on revenue bonds | - | (790,000) | - | - | (438,408) | - | - | (1,228,408) | - |
| Principal paid on long-term loans and contracts | - | - | (67,487) | (554,123) | - | - | - | (621,610) | - |
| Interest paid on bonds and contracts | - | (857,467) | (6,490) | (76,520) | (494,377) | - | - | (1,434,854) | - |
| Net cash used by capital and related financing activities | 5,376,136 | (3,289,817) | (258,551) | (10,433,020) | (1,079,726) | (2,233,053) | - | (11,918,031) | (5,285,681) |
| **Cash flows from investing activities:** | | | | | | | | | |
| Earnings from invested proceeds | 31,543 | 590,905 | 77,344 | 128,903 | 3,708 | 27,223 | 11,213 | 870,839 | 65,401 |
| Net cash provided by investing activities | 31,543 | 590,905 | 77,344 | 128,903 | 3,708 | 27,223 | 11,213 | 870,839 | 65,401 |
| Net increase (decrease) in cash and cash equivalents | 5,129,285 | 13,081,276 | 2,834,622 | (5,172,998) | 320,329 | 140,690 | 684,931 | 17,018,135 | (202,013) |
| Cash and cash equivalents at beginning of year | 2,805,180 | 58,530,016 | 9,137,558 | 13,412,272 | 2,989,926 | 16,950,580 | 950,160 | 104,775,692 | 21,079,026 |
| Cash and cash equivalents at end of year | $ 7,934,465 | 71,611,292 | 11,972,180 | 8,239,274 | 3,310,255 | 17,091,270 | 1,635,091 | 121,793,827 | 20,877,013 |

## Proprietary Funds
## Statement of Cash Flows, continued
*For the year ended June 30, 2018*

| | Business-type Activities - Enterprise Funds | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Juneau International Airport | Bartlett Regional Hospital | Areawide Water Utility | Areawide Wastewater Utility | Boat Harbors | Dock | Waste Management | Totals | Internal Service Funds |
| **Reconciliation of operating income (loss) to net cash provided (used) by operating activities:** | | | | | | | | | |
| Operating income (loss) | $ (6,442,401) | (2,277,238) | 151,014 | 1,865,067 | (1,132,627) | (2,258,588) | (67,070) | (10,161,843) | 12,921 |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | | | | | | |
| Depreciation | 6,227,382 | 7,422,119 | 2,836,470 | 3,406,890 | 2,031,443 | 2,592,964 | 49,117 | 24,566,385 | 2,032,289 |
| Bad debt | - | 648,984 | - | - | - | - | - | 648,984 | - |
| Loss on disposal of asset | - | 513,949 | - | - | - | - | - | 513,949 | - |
| Pension expense | (806,665) | (14,820,180) | (398,389) | (928,866) | (419,797) | (333,536) | (50,393) | (17,757,826) | (336,699) |
| OPEB expense | (189,828) | (2,126,289) | (93,751) | (218,585) | (98,788) | (78,487) | (11,859) | (2,817,587) | (79,233) |
| **(Increase) decrease in assets and deferred outflows:** | | | | | | | | | |
| Accounts receivable | (24,807) | 4,074,009 | (35,336) | (87,651) | (225,167) | (59,666) | 46,283 | 3,687,665 | (435) |
| Other receivables | - | - | - | 960 | - | - | - | 960 | - |
| Inventories | 317,847 | (17,422) | 24,210 | 50,890 | - | - | - | 375,525 | (7,097) |
| Prepaid expenses | 100 | 61,565 | (450) | - | - | (2) | - | 61,213 | 36,677 |
| Deferred outflows of resources | 407,292 | 10,544,495 | 215,043 | 488,613 | 437,281 | 165,412 | 25,798 | 12,283,934 | 171,169 |
| **Increase (decrease) in liabilities and deferred inflows:** | | | | | | | | | |
| Accounts payable | 2,202 | (1,165,532) | 6,263 | (122,550) | 13,305 | (77,865) | 49,767 | (1,294,410) | 1,967,721 |
| Accrued salaries payable | 11,858 | 387,457 | 12,588 | 74,819 | 6,490 | 17,467 | (1,655) | 509,024 | 6,856 |
| Accrued annual leave and compensation time | 24,310 | 116,044 | 22,843 | (34,376) | 26,767 | 1,005 | (1,522) | 155,071 | 6,307 |
| Accrued and other liabilities | (2,500) | (11,849) | 1,303 | (5,294) | (5,846) | - | - | (24,186) | 884,000 |
| Unearned revenues | (554,448) | 993,975 | 736 | - | 85,781 | 2,073,313 | - | 2,599,357 | - |
| Deferred inflows of resources | 497,188 | 9,071,032 | 245,547 | 572,508 | 258,742 | 205,574 | 31,060 | 10,881,651 | 207,524 |
| Total adjustments | 5,909,931 | 15,692,357 | 2,837,077 | 3,197,358 | 2,110,211 | 4,506,179 | 136,596 | 34,389,709 | 4,889,079 |
| Net cash provided (used) by operating activities | $ (532,470) | 13,415,119 | 2,988,091 | 5,062,425 | 977,584 | 2,247,591 | 69,526 | 24,227,866 | 4,902,000 |
| **Noncash activities from capital and related financing activities:** | | | | | | | | | |
| Receivable from Federal and State capital grants | $ 8,881,442 | - | 823,188 | (14,569,824) | 2,318,014 | - | - | (2,547,180) | - |
| Receivable from capital special assessment | - | - | (736) | 113,217 | - | - | - | 112,481 | - |
| | $ 8,881,442 | - | 822,452 | (14,456,607) | 2,318,014 | - | - | (2,434,699) | - |

The notes to the basic financial statements are an integral part of this statement.

# Field Guide to Budget Development

FY21/22 Proposed Budget
December 18, 2019

# Forward

We welcome your feedback regarding the budget process, and any suggestions you might have for future deliverables. Budget staff remains constant and is available to answer any questions you might have.

Let us know if we missed something.

Let us know if you have a great idea for the next iteration.

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# Budget Overview & Directives

## Overview

The following information covers some of the more significant economic issues facing the CBJ over the next year or two. This list of issues is not intended to be all-inclusive, but rather provide you with an overview of some of the al issues facing the CBJ during the 1st year of the FY21/22 two-year budget cycle. By better understanding our financial issues, we hope to reinforce the importance of preparing your budget as conservatively as possible.

## State of Alaska Budget

Due to the ongoing budget gridlock and significant drop in revenues, the SOA has continued to adopt unsustainable budgets, nearly emptying their available budget reserve. The last several years the Legislature has adopted dramatically reduced capital budgets. There has not been consensus to materially reduce costs or increase revenues. With a year in office, the elected administration has emphasized the need to reduce state operating budget expenditures. And they have recommended to increase Permanent Fund Dividend (PFD) payments to all qualified Alaskans – which could temporarily boost the economy. The last few years have resulted in some negative direct impact on our budget (e.g. loss of school major maintenance funding, reduced revenue sharing, and the lack of CIP grants to maintain or invest in infrastructure.)

We have ongoing risk for:

1) increased pension costs,
2) reduced revenue sharing,
3) school debt reimbursement reductions, and
4) decrease in overall economic activity (thus less sales & property tax) and potential impacts from decreased healthcare spending.

At this point we have not made major adjustments for these risks in the FY21/22 budget.

Changes to address decreased state funding from both cost transfers to local government or decreased state revenues may be needed as the budget process progresses. If you learn of new potential or actual impacts on your operations related to changes in SOA budget activity, please bring that to the attention of the City Manager and Finance Director.

## REVENUES

## Sales Tax

Overall economic activity from the sales tax perspective continues to trend upwards. We expect to see continued tourism growth with 1.4 million visitors, a 5% increase in cruise ship passengers in the coming season. The revised revenue forecast for FY20 is $51.6M, FY21 projection is $53.6M.

## Property Assessments – Property Tax

Overall market sales analysis shows our assessed values are close to market value, with potential for continued softening in the near-term. Property tax revenue is expected to increase slightly in FY21.

## Federal Income

We plan to include both Federal Payment in Lieu of Taxes (PILT) and SRS revenue in the budget. The programs are still in limbo but seem to be moving forward towards federal approval.

# EXPENDITURES

## Personnel Services

The FY21/22 personnel services budgets will be prepared with updated salary schedules and health care premiums which include the latest negotiated cost increases effective July, 2019. Additional staffing above FY20 levels should be discussed with the Manager's Office.

## Position Increments to Support Existing Level of Services

Departments may only include increments in their proposed budgets that have been approved by the Manager. If cost increases are included in the Manager's budget, we then need to decide whether to fund these with increased revenue or reductions in other services/programs.

## Budget Reductions – Re-Allocations

All managers should continue to identify operational efficiencies that will allow us to control costs.

## Fund Balance Usage

Each year we ask departments to project their anticipated year-end budget excess or shortfall.

***The importance of this process cannot be emphasized enough.***

We will use projected unexpended budgets and/or increased revenues to help balance the following years' budgets.

Departmental saving efforts continue to make a difference in our ability to balance each year's budget.

# Directives

The key budget directives to use in developing your FY21 & FY22 budgets are:

1) Prepare a budget that maintains your current level of service. This was the Assembly consensus coming from their retreat on December 7, 2019. The objective is to maintain service levels with the current levels of funding. If this is not possible, then identify programs or services where increased costs are necessary and discuss this ahead of time with the Manager's Office.
2) Salary levels should include updates for negotiated increases effective July, 2019. Known retirements or other turnover should reflect re-filling positions at a lower level if that is the likely outcome. **Be prepared to explain any staffing increase from the FY20 budget.** Salary negotiations are complete for the 3-year cycle FY20 – FY22. The **benefits rate and health care costs have changed** for FY21 and again for FY22. Due to the tight budget environment, it is **important to continue to manage leave usage and accrued leave balances.**
3) The Anchorage CPI for the year ending October, 2019 was down 0.3%. The Seattle CPI for the year ending October, 2019 was up 2.2%. Minor increases for commodities and services are anticipated but should be absorbed. Our budgeted fuel rates for FY21/22 are the same as the rates used in FY20. The dollar amount of total fuel for your operation should be calculated so we can compare any changes - year over year. At this point we are expecting the impacts to be absorbed within the existing budget by identifying operational efficiencies. Be prepared to discuss the dollar impact of inflation if applicable.
4) Prepare your FY20 projected actuals (revenues and expenditures) as accurately as possible.
5) Submit your budget no later than the date in the Budget Submission Schedule.
6) Do not incorporate incremental requests in your operating budget submission. Increments will not be allowed unless they are deemed critical to the operations or you have identified an additional funding source to support the increment. Please discuss these in advance with the Manager's Office.

# Summary

We can only determine our financial position with reasonable certainty once all departmental budgets have been received and reviewed (February, 2020) and our revenue projections updated (ongoing). By the end of February or early March, 2020, we will have compiled the budget information and should be able to determine our financial position with reasonable confidence.

Thank you for your hard work and cooperation.

***It is through your efforts that CBJ departments have established an excellent record of exercising fiscal responsibility while maintaining excellent public service.***

# Getting Started

## Starting with the end in mind

The City Manager is responsible for submitting a budget to the Assembly for their review by April 5th of each year.

The Assembly is required by Charter to adopt a budget by June 15th.

## Overview of the Budget Process

# Internal Team

1

## Departmental Staff

Staff utilizes expert knowledge of their department to develop / refine the budget.

2

## Finance Staff

**The Finance Director, Controller and Budget Analyst are involved in the day-to-day development of the budget.**

**Our team of Accountants** are each assigned to specific departments. They work with staff to develop / refine the budget.

3

## Manager/Deputy Manager

The Manager & Deputy Manager meet with staff from every department to review each budget.

# Budget Submission Due Dates

If you complete your budget request before the due date listed below, please submit it electronically to your Accountant as soon as possible. Your budget submission needs to include your financial request and budget highlight and needs to be provided to Finance on or before the date listed below.

*Submit Budget Requests by* ***Friday, January 17, 2020***

- Manager's Office
- Finance
- Human Resources
- MIS
- Lands & Resources
- Libraries & Museum
- Law

*Submit Budget Requests by* ***Friday, January 24, 2020***

- Police
- Fire
- Mayor & Assembly
- Clerk & Elections
- Eaglecrest
- Community Development

*Submit Budget Requests by* ***Friday, January 31, 2020***

- Engineering and CIP
- Wastewater
- Waste Management
- Water
- Capital Transit
- Fleet Maintenance
- Streets
- Parks & Recreation

- *Airport*
- *Bartlett Regional Hospital*
- *Docks & Harbors*

# Manager Reviews with Departments

The Manager / Deputy Manager meet with each Department to review their budget. You will be contacted in early January with the specific time and location of your meeting. For now, the general timing follows:

### *Meetings during the week of February 3, 2020*

- Manager's Office
- Finance
- Human Resources
- MIS
- Lands & Resources
- Libraries & Museum
- Law
- Police
- Fire

### *Meetings during the week of February 10, 2020*

- Mayor & Assembly
- Clerk & Elections
- Eaglecrest
- Community Development
- Engineering and CIP
- Wastewater
- Waste Management
- Water
- Capital Transit
- Fleet Maintenance
- Streets
- Parks & Recreation

# What to expect in the Manager's Review?

**The City Manager and/or Deputy Manager will review each department's budget using their best judgment and the following criteria:**

- Does the budget respond to the needs of the community and Assembly's current goals/priorities?
- Are services provided economically and efficiently?
- Does the budget request represent realistic funding levels for the department's core services?
- Are the fees charged by your department current and reasonable?
- Does the budget request comply with the budget directives (found at the beginning of this publication)?

**Each incremental request will be evaluated using the following criteria**

- How well is the request justified?
- Is the request consistent with the overall mission of the city?
- Is the request consistent with your department's mission and core services?

Once these reviews have been completed, the budget request, as adjusted, will be integrated into the overall budget submission and forwarded to the Assembly no later than April 5, 2020.



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# Budget Prep Instructions

This upcoming budget cycle is the first year of the CBJ's 13th biennial budget. With a biennial budget, it is necessary to develop budget for both FY21 and FY22. The Assembly adopted the FY20 budget on June 3, 2019. The Assembly will adopt the FY21 budget no later than June 15, 2020. The FY22 budget will be approved at the same time the FY21 budget is adopted. Revisions to the FY22 budget will be made early in 2021, and adoption will occur no later than June 15, 2021.

You will receive the following items in electronic format only:

- Financial Summary, both expenditure and revenue. You will receive two system (Lawson/Infor) generated reports for your department's line item budget. These reports contain columns for FY19 Actuals, FY20 Amended Budget, FY20 4-Month Actuals, FY20 Projected Actuals, FY21 Proposed Budget and FY22 Proposed Budget. One report will be in pdf format and is easy to read. The second report is in an Excel format that will allow you to enter numbers. While this (excel) format is significantly lacking in readability, it is the report that will be used to populate the accounting system, leading to the budget document, budget ordinance, and update Lawson. You **must** maintain the integrity of this Excel document. Do **not** reformat, add or delete columns, add or delete rows, add or delete formulas, etc.

- Staffing Schedules. (Some departments opt to update their staffing schedules throughout the year and would have the most recent version of their Staffing Schedule already.)

- Budget Request forms. Please note that there are specific forms for fuel, electricity and overtime. Please include unit (gallons, kilowatts, etc.) factors (values) in the spreadsheets submitted to Finance.

- FY20 Adopted Budget information can be found on-line at: https://beta.juneau.org/budget

Submit the final electronic version of your department's budget requests to your accountant electronically. The Finance Department will then review and assemble the information for review with the Manager's Office.

The following information must be reviewed, completed/updated, and submitted to Finance:

- **Organizational Chart:** Modify as needed. Please forward any changes to Tim Davis.

- **Mission Statement:** Modify as needed. Please forward any changes to Tim Davis.

- **Funding Sources Pie Chart:** Finance will prepare these charts after all budgets have been reviewed.

- **Budget Highlight:** This is to be written by each department; your accountant can assist you but is not responsible for writing this. See the Budget Highlights Instruction section for further details and an example.

- **Financial Summary, Expenditures:** It is necessary for you to complete the FY20 Projected Actuals, FY21 Proposed and FY22 Proposed columns of the system generated report. **It is extremely important to be as accurate as possible when arriving at your FY20 Projected Actuals.** As always, every dollar you save this year can be used to balance the budget in subsequent years. Using your FY20 Adopted Budget numbers as your FY20 Projected Actuals is **not acceptable**. You **must** make the effort to arrive at the most accurate projections possible.

- **Budget Request Forms:** Budget Request Forms are required only for requests greater than or equal to $900. The exceptions to this are for fuel, electricity and overtime. Fuel, electricity and overtime have specific Budget Request forms that need to be used. Please include the FY20 Adopted Budget and Projected Actuals in the appropriate boxes. Sufficient details should be provided supporting requests greater than $900.

- **Financial Summary, Revenues:** It is necessary for you to complete the FY20 Projected Actuals, FY21 Proposed and FY22 Proposed columns of the system generated report. This report is provided in Excel. Please enter the amounts for each revenue account in the appropriate cells.

- **Revenue Schedule Form:** The Revenue Schedule needs to be completed for those revenues controlled and generated by your department. The line item totals from this form must be transferred to the Excel document.

- **Staffing:** The instructions for these schedules are in the Personnel Services and Staffing Schedule Instructions section in this Guide.



## Expenditures

The following sections describe the major categories of expenditures and how to determine your budget for each category.

### *Personnel Services*

The Personnel Services and Staffing Schedule Instructions explain how to use the staffing schedules in preparing your Personnel Services budget.

### *Travel and Training*

When preparing your training requests please keep in mind the City Manager's budget directives. Training is considered an important part of providing quality and ongoing service; however, due to our budget constraints we need to use our limited financial resources wisely. Training requests should be considered necessary to maintaining levels of service, levels of safety and/or required accreditations.

### *Commodities and Services*

This portion of your budget includes all items except Personnel Services, Travel and Training, and Capital Outlay. The best information for preparing this portion of your budget is to use your department's experience from prior years along with the guidance in the in this same Field Guide.

***Capital Outlay***

This category is for capital assets (real and personal property) with a cost or value equal to or greater than $5,000. If an item has multiple parts and all are being purchased as a unit, the total unit cost is treated as one item.

***Equipment Replacement and Reserve Contributions***

Please review your previously prepared FY20 equipment replacement plan and update it as appropriate for FY21/22. Extending equipment replacements where possible and practical could be fiscally prudent.



## Revenues

It is necessary to review the revenues controlled by your department to determine if the fees charged will need to be updated. The Revenue Information section contains a Revenue Schedule form that must be completed. Even if you anticipate no changes in fines, fees, or other revenue sources, please complete the Revenue Schedule form indicating what the current fee is and that no change is recommended.

## Increments

No increments will be considered at this time.

**Exceptions include:**

- Increment is necessary to maintain health and safety.
- Increment is required by law.
- Increment is fully supported by a newly identified funding source.
- Increment has been discussed with Manager's Office.

# Budget Highlights

The purpose of Budget Highlights section is for each department to indicate those areas or items that are of significant importance in addition to a general comparison between fiscal years. **Each department is to prepare and submit a draft Budget Highlights section with their expenditure and revenue budgets.** Since this is the first year of the biennial budget, **two budget highlights are necessary – one for each Fiscal Year**.

The Budget Highlights should include:

- A numeric comparison between FY21 and FY20; and a comparison of FY22 and FY21 – the actual dollar amount of any variance and a percentage of the variance.

- After the numeric comparison, list significant changes (both increases and decreases) your department's budget. There is not a concrete formula for determining what is a significant change, but some guidelines are:

- Within the explanation, include the following types of supporting data: dollar amount variance(s), percentage change(s), why the change is proposed, timing of change, and the impact the change will have on your department's operations.
- **Do not** include incremental requests in your Budget Highlights at this time. If an increment is approved by the Manager and Assembly, the Budget Highlights will need to be updated for the final budget presentation.



# Highlights & Examples of Major Changes

## Service Delivery

Parks & Recreation discontinues the after-school Adventure Program due to low student enrollment.

## % Basis within a line item

- Trying to determine if the change is major is somewhat subjective, but viewing it in terms of how it will affect the ability to continue to perform departmental functions
- When in question provide an explanation for any line item variance where the % change is equal to or greater than 10% (or $10,000) YOY (year-over-year).

## Staffing Levels

Engineering Department eliminates several positions due to a decrease in construction activity.

# Expenditures

*The following section of this guide offers some guidance and values to include as you prepare / update the expenditures within your budget.*

# Staffing Schedules

The updated and completed Staffing Detail should be returned with your FY21 and FY22 Proposed Budgets.

The staffing schedules are already available within your department in electronic format (Excel). The electronic version allows users to include updates and corrections throughout the year. If you are unable to locate your staffing schedule, please contact your Accountant immediately. The wages and benefits in the schedule will update automatically. **Do not change values in columns K, O, P, Q, R or S. These columns contain formulas.** If the cells are changed, the wages and benefits will not calculate correctly.

**Step Increases** - It is the responsibility of each department to review the hours at each step for permanent part-time, seasonal part-time, and part-time limited staff in regards to step increases. As a starting point for budgeting, it is assumed that all **part-time personnel** (including permanent part-time, seasonal, and part-time limited) remain at their 07/01/20 step for all of FY21. The Human Resources Division **does not** track when part-time personnel qualify for a step increase. Please fill in the number of hours at each step for **part-time employees** during FY21 and FY22. For **full-time employees** reference the following **"Work Hours"** chart:

| | 7.5 hour workers | 8.0 hour workers | Firefighters |
|---|---|---|---|
| FY20 | 1,965.0 hours | 2,096 hours | 2,934 hours |
| FY21 | 1,957.5 hours | 2,088 hours | 2,923 hours |
| FY22 | 1,957.5 hours | 2,088 hours | 2,923 hours |



**1/0/1900** - In some cases, an employee will have a wage change date of 1/0/1900. **This is not a mistake.** This peculiar date indicates an employee is in longevity or is permanent part-time, seasonal, or part-time limited.

**Temporary positions** do not appear on the staffing schedules because only permanent positions are part of the regular budget process. The Personnel Rules (5 PR) define permanent and temporary employees. Normally temporary positions occur as a result of vacancies or absences that need to be filled on a short-term basis. There are some instances where this is not the case such as snow removal personnel. These situations will be budgeted as they have been in previous years.

Please keep in mind that **all employees**, regardless of the number of hours they work, are to be budgeted in posting **account codes 5110 for salaries and 5120 for benefits**.

The staffing for all employees reflects the most current negotiated wage increases based on the appropriate union contract. Non-bargaining employees are budgeted assuming the same compensation as MEBA employees.

To verify calculations in the staffing schedules you can use the following examples. These examples can also be used to verify any changes made to the staffing schedules. You may find some immaterial variances in the staffing schedules due to how the formulas calculate the hours.

- ***Total wages*** are the sum of wages at each step. The wages at each step are calculated by multiplying the hours at each step by the hourly rate at that step.

  Thor of New Baltimore is at step 2 for 950 hours and at a step 3 for 1,000.
  950 X 12.26 = $11,647
  1,000 X 12.53 = $12,530
  Total wages = $24,200 (rounded to nearest hundred)

- ***Health and Wellness* (H&W)** is the same (except for negotiated contract differences) for all full time employees regardless of range or step. If an employee is permanent part-time or part-time seasonal, H&W is calculated by multiplying the H&W amount for a full-time employee by the FTE of the part time employee. The example below uses the FY21 H&W rate for a MEBA employee.

  Summer Worker is a 0.53 FTE employee. H&W for this person in FY21 would be
  $17,511.6 X 0.53 = $9,300 (rounded to the nearest hundred).

  If an employee works less than 780 hours per year they are classified as part-time limited and do not receive the H&W benefit. Temporary appointments also do not qualify for H&W benefits, regardless of their length of employment (a long-term temporary can work up to 50 weeks).

  The employer H&W cost for MEBA, IAFF, PSEA, and non-bargaining employees differs for each fiscal year and between bargaining units. Refer to the Benefits Schedule for these rates



- ***Other Benefits*** are calculated as a percentage of total wages, regardless of whether the person is full or part time. The Other Benefits percentage is 30.0% for FY21/22. If total wages are $24,200, Other Benefits will be $7,300 (24,200 X 0.30, rounded to the nearest hundred). If an employee is 0.39 FTE or less, the benefit rate is 8.65%. The calculation method is the same (wages X rate), $2,100 (24,200 X 0.0865, rounded to the nearest hundred).

  ***Leave Accrual*** is not budgeted as a separate item and is not included in the *Other Benefits* percentage used above in FY21 or FY22.

**Calculating total departmental benefits** - In addition to the *Other Benefits* calculated by employee above, the following types of pay must be included when calculating your total departmental benefits: on-call, FLSA, overtime, shift differentials, and lead worker pay. The Police Department must also include "leave payout" pay when calculating benefits.

**Worker's Compensation** is another component of Personnel Services but it is not shown on the staffing schedules. Worker's Compensation is a fixed dollar amount for your department.

**Vacancy Factor (1%)** is used to account for staff turnover. Typically, in any year there are positions that remain vacant for a period of time while a new employee is recruited. The vacancy factor accounts for these times. Budget as you have done in the past for the vacancy factor.

If you find errors in the staffing schedules, you need to update the schedules as appropriate. Work with the schedules as they appear and do not reformat (such as rearrange, add or delete columns).

## Staffing Continued

Important Points:

- You are not required to keep the same divisional breakdown as is currently presented if it does not have any value to you. However, keep in mind that some divisions are cost centers and a divisional breakdown is useful.
- **Specified Vacancies**: Specified vacancies are to be eliminated unless the Manager's Office has approved their continuation. The salaries and benefits must be identified and shown separately. If you have Specified Vacancies, refer to your department's presentation in the FY20 Adopted Budget book to see how this is done.
- If your department/division has a Specified Vacancy budgeted for FY21 and/or FY22, you have the authority to swap this vacancy for another one but you must maintain the same number of vacant positions. There is some flexibility regarding the dollar amount of the "exchanged" vacant position which will be determined on a case-by-case basis.
- Benefits (the variable rate) must be calculated on overtime, shift differential, lead worker, and standby pays.
- Worker's Compensation is already included in the Benefits number.

# Benefits Rate Schedule FY21/22 Proposed Budget

| Percentage Cost Employee Benefits: | FY20 Adopted | | FY21 Proposed | | FY22 Proposed | |
|---|---|---|---|---|---|---|
| | Part Time Limited & Temporary Employee | Permanent Employee | Part Time Limited & Temporary Employee | Permanent Employee | Part Time Limited & Temporary Employee | Permanent Employee |
| FICA | 7.65 | 7.65 | 7.65 | 7.65 | 7.65 | 7.65 |
| Unemployment Insurance | 1.00 | 0.35 | 1.00 | 0.35 | 1.00 | 0.35 |
| Contingency | | | | | | |
| PERS | | 22.00 | | 22.00 | | 22.00 |
| Personal Leave Adjustment | | | | | | |
| **Percentage** | 8.65 | 30.00 | 8.65 | 30.00 | 8.65 | 30.00 |
| **Fixed Cost Employee Benefits: Health & Wellness and EAP (in dollars)** | | | | | | |
| **MEBA & Non-bargaining Employees:** | | | | | | |
| Monthly Rate | | $ 1,329.30 | | $ 1,459.30 | | $ 1,529.30 |
| Annual Rate | | $ 15,951.60 | | $ 17,511.60 | | $ 18,351.60 |
| **IAFF:** | | | | | | |
| Monthly Rate | | $ 1,329.30 | | $ 1,459.30 | | $ 1,529.30 |
| Annual Rate | | $ 15,951.60 | | $ 17,511.60 | | $ 18,351.60 |
| **PSEA Employees:** | | | | | | |
| Monthly Rate | | $ 1,329.30 | | $ 1,459.30 | | $ 1,529.30 |
| Annual Rate | | $ 15,951.60 | | $ 17,511.60 | | $ 18,351.60 |

# Insurances

## Workers Compensation – Account 5130

| Object Code 5130 | FY20 | FY21/22 Proposed |
|---|---|---|
| **Administration:** | | |
| City Manager | 4,000 | 6,000 |
| Mayor & Assembly | 800 | 800 |
| City Clerk | 1,600 | 1,100 |
| MIS | 8,300 | 6,400 |
| Human Resources | 2,300 | 2,200 |
| **Finance:** | | |
| Administration | 1,500 | 1,000 |
| Assessors | 3,900 | 2,600 |
| Controllers | 7,800 | 7,400 |
| Purchasing | 3,100 | 1,800 |
| Treasury | 5,600 | 4,100 |
| Sales Tax | 2,600 | 1,800 |
| **Community Development:** | | |
| Administration | 3,700 | 2,700 |
| Planning | 4,200 | 3,200 |
| Building | 3,600 | 2,900 |
| **Law** | 6,700 | 5,200 |
| **Libraries** | 14,900 | 12,100 |
| **Engineering:** | | |
| General | 1,100 | 800 |
| CIP | 7,900 | 6,700 |
| Water Connection | 700 | 400 |
| **Building Maintenance** | 5,800 | 4,200 |
| **Park Maintenance** | 5,300 | 21,800 |
| **Centennial Hall** | | |
| **Downtown Parking** | 100 | 100 |
| **Arboretum** | 700 | 500 |
| **Parks and Recreation:** | | |
| Administration | 10,900 | 1,200 |
| Recreation | 9,200 | 1,100 |
| Pool - Downtown | 14,400 | 2,200 |
| Pool - Valley | 20,000 | 4,800 |
| Youth Center | 14,600 | 7,100 |
| Ice Rink | 10,200 | 3,400 |
| **Police** | 193,200 | 136,600 |
| **Capital City Fire/Rescue** | 78,000 | 55,100 |
| **Public Works:** | | - |
| Administration | | |
| Streets | 99,800 | 64,900 |
| Fleet Maintenance | 7,800 | 6,400 |
| Waste Management | 1,400 | 1,000 |
| Water | 13,500 | 24,200 |
| Wastewater | 45,200 | 59,000 |
| Capital Transit | 39,400 | 23,600 |
| **Eaglecrest** | 46,200 | 60,300 |
| **Education - School District** | 743,300 | 604,400 |
| **Lands and Resources** | 2,300 | 1,600 |
| **Juneau International Airport** | 72,200 | 52,700 |
| **Bartlett Regional Hospital** | 559,300 | 456,800 |
| **Harbors** | 13,700 | 18,900 |
| **Dock** | 13,700 | 16,000 |
| **Risk Management** | 2,800 | 2,900 |
| **TOTAL** | $ 2,107,300 | $ 1,700,000 |



## Property – Account 5370

| Object Code 5370 | FY20 | FY21/22 Proposed |
|---|---|---|
| **Administration:** | | |
| City Manager | $ 300 | $ 800 |
| Mayor & Assembly | | |
| City Clerk | 300 | 800 |
| MIS | 700 | 800 |
| Human Resources | | |
| **Finance:** | | |
| Administration | | |
| Assessors | 700 | 800 |
| Controllers | | |
| Purchasing | | |
| Treasury | 700 | 800 |
| Sales Tax | | 800 |
| **Community Development:** | | |
| Administration | | |
| Planning | | |
| Building | | |
| **Law** | | |
| **Libraries** | 16,300 | 22,400 |
| **Engineering:** | | |
| General | | |
| CIP | | |
| Water Connection | | |
| **Building Maintenance** | | 4,400 |
| **Park Maintenance** | | 6,500 |
| **Landscape** | | |
| **Centennial Hall** | 9,700 | |
| **Downtown Parking** | 27,100 | 39,800 |
| **Arboretum** | 300 | 500 |
| **Parks and Recreation:** | | - |
| Administration | 10,400 | 16,900 |
| Recreation | | - |
| Pool - Downtown | 3,100 | 4,400 |
| Pool - Valley | 15,900 | 21,000 |
| Youth Center | | 1,300 |
| Ice Rink | 6,600 | 8,000 |
| **Police** | 14,000 | 19,300 |
| **Capital City Fire/Rescue*** | 18,400 | 26,000 |
| **Public Works:** | | - |
| Administration | - | - |
| Streets | 5,500 | 6,900 |
| Fleet Maintenance | | - |
| Waste Management | | 2,100 |
| Water | 28,600 | 53,800 |
| Wastewater | 111,800 | 158,800 |
| Capital Transit | 7,600 | 13,700 |
| **Eaglecrest** | 7,000 | 9,900 |
| **Education - School District** | 288,800 | 423,600 |
| **Lands and Resources** | 3,600 | 5,100 |
| **Juneau International Airport** | 45,300 | 85,400 |
| **Bartlett Regional Hospital** | 88,600 | 127,800 |
| **Harbors** | 59,350 | 68,800 |
| **Dock** | 59,350 | 68,800 |
| **Risk Management** | - | |
| **TOTAL** | $ 830,000 | $ 1,200,000 |

## Special Policies – Account 5370

| Object Code 5370 | FY20 Amended | FY21/22 Proposed |
|---|---|---|
| Capital City Fire/Rescue | $ 37,800 | $ 43,600 |
| Eaglecrest | 42,800 | 44,500 |
| Education - School District | 5,700 | 5,600 |
| Juneau International Airport | 97,600 | 108,500 |
| Bartlett Regional Hospital | 273,000 | 317,000 |
| Harbors | 48,800 | 60,400 |
| Dock | 48,800 | 60,400 |
| TOTAL | $ 554,500 | $ 640,000 |

## Auto – Account 5375

| Object Code 5375 | FY20 | FY21/22 Proposed |
|---|---|---|
| **Administration:** | | |
| City Manager | 100 | 600 |
| Mayor & Assembly | - | 100 |
| City Clerk | - | 100 |
| MIS | 200 | 800 |
| Human Resources | 100 | 200 |
| **Finance:** | | - |
| Administration | - | 100 |
| Assessors | - | 1,100 |
| Controllers | 200 | 600 |
| Purchasing | 100 | 200 |
| Treasury | 100 | 500 |
| Sales Tax | 100 | 200 |
| **Community Development:** | | - |
| Administration | 100 | 4,100 |
| Planning | 100 | 400 |
| Building | 100 | 400 |
| **Law** | 100 | 600 |
| **Libraries** | 200 | 900 |
| **Engineering:** | | |
| General | 300 | 1,500 |
| CIP | 1,800 | 800 |
| Water Connection | 200 | 100 |
| **Building Maintenance** | 200 | 600 |
| **Park Maintenance** | - | 900 |
| ~~**Landscape**~~ | 100 | |
| ~~**Centennial Hall**~~ | 100 | |
| **Downtown Parking** | - | 100 |
| **Arboretum** | - | 100 |
| **Parks and Recreation:** | | - |
| Administration | 300 | 100 |
| Recreation | 300 | 100 |
| Pool - Downtown | 400 | 200 |
| Pool - Valley | 600 | 300 |
| Youth Center | 300 | 2,400 |
| Ice Rink | 300 | 200 |
| **Police** | 6,800 | 20,100 |
| **Capital City Fire/Rescue** | 1,300 | 10,100 |
| **Public Works:** | | - |
| Administration | - | - |
| Streets | 27,500 | 49,100 |
| Fleet Maintenance | 100 | 300 |
| Waste Management | - | 100 |
| Water | 1,600 | 1,800 |
| Wastewater | 1,200 | 2,600 |
| Capital Transit | 8,000 | 63,900 |
| **Eaglecrest** | 200 | 1,000 |
| **Education - School District** | 12,100 | 31,500 |
| **Lands and Resources** | 100 | 200 |
| **Juneau International Airport** | 6,500 | 6,800 |
| **Bartlett Regional Hospital** | 10,100 | 27,800 |
| **Harbors** | 4,000 | 8,200 |
| **Dock** | 4,000 | 7,900 |
| **Risk Management** | 100 | 300 |
| TOTAL | 90,000 | 250,000 |

## Gen Liability - Account 5375

| Object Code 5375 | FY20 | FY21/22 Proposed |
|---|---|---|
| **Administration:** | | |
| City Manager | 1,900 | 11,300 |
| Mayor & Assembly | 400 | 1,800 |
| City Clerk | 800 | 2,100 |
| MIS | 3,900 | 13,200 |
| Human Resources | 1,100 | 3,700 |
| **Finance:** | | - |
| Administration | 900 | 2,000 |
| Assessors | 2,200 | 11,300 |
| Controllers | 4,600 | 10,500 |
| Purchasing | 1,800 | 3,700 |
| Treasury | 3,200 | 8,600 |
| Sales Tax | 1,500 | 3,600 |
| **Community Development:** | | - |
| Administration | 1,800 | 5,600 |
| Planning | 2,100 | 6,700 |
| Building | 1,800 | 5,700 |
| **Law** | 3,400 | 10,900 |
| **Libraries** | 5,200 | 16,600 |
| **Engineering:** | | - |
| General | 500 | 3,100 |
| CIP | 3,800 | 17,900 |
| Water Connection | 300 | 900 |
| **Building Maintenance** | 2,900 | 8,400 |
| **Park Maintenance** | 1,600 | 22,400 |
| ~~**Landscape**~~ | 1,100 | |
| ~~**Centennial Hall**~~ | 1,300 | |
| **Downtown Parking** | 100 | 200 |
| **Arboretum** | 400 | 1,100 |
| **Parks and Recreation:** | | - |
| Administration | 2,200 | 2,600 |
| Recreation | 1,800 | 2,000 |
| Pool - Downtown | 2,900 | 9,400 |
| Pool - Valley | 4,000 | 5,900 |
| Youth Center | 2,900 | 5,700 |
| Ice Rink | 2,000 | 3,200 |
| **Police** | 27,300 | 147,000 |
| **Capital City Fire/Rescue** | 13,800 | 54,300 |
| **Public Works:** | | - |
| Streets | 25,100 | 70,900 |
| Fleet Maintenance | 1,600 | 5,300 |
| Waste Management | 700 | 1,400 |
| Water | 37,500 | 70,400 |
| Wastewater | 82,400 | 93,100 |
| Capital Transit | 12,300 | 34,200 |
| **Eaglecrest** | | - |
| **Education - School District** | 182,300 | 515,500 |
| **Lands and Resources** | 1,200 | 3,200 |
| **Juneau International Airport** | | - |
| **Bartlett Regional Hospital** | | - |
| **Harbors** | | - |
| **Dock** | | - |
| **Risk Management** | 1,400 | 4,600 |
| **TOTAL** | $ 450,000 | $ 1,200,000 |

## Summary of Insurances FY21/22

| | Workers Comp 5130 | Special Policies & Property 5370 | GL, Auto, & EE 5375 | Total Insurances |
|---|---|---|---|---|
| **Administration:** | | | | |
| City Manager | 6,000 | 800 | 11,900 | 18,700 |
| Mayor & Assembly | 800 | - | 1,900 | 2,700 |
| City Clerk | 1,100 | 800 | 2,200 | 4,100 |
| MIS | 6,400 | 800 | 14,000 | 21,200 |
| Human Resources | 2,200 | - | 3,900 | 6,100 |
| **Finance:** | - | - | - | - |
| Administration | 1,000 | - | 2,100 | 3,100 |
| Assessors | 2,600 | 800 | 12,400 | 15,800 |
| Controllers | 7,400 | - | 11,100 | 18,500 |
| Purchasing | 1,800 | - | 3,900 | 5,700 |
| Treasury | 4,100 | 800 | 9,100 | 14,000 |
| Sales Tax | 1,800 | 800 | 3,800 | 6,400 |
| **Community Developmen** | - | - | - | - |
| Administration | 2,700 | - | 9,700 | 12,400 |
| Planning | 3,200 | - | 7,100 | 10,300 |
| Building | 2,900 | - | 6,100 | 9,000 |
| **Law** | 5,200 | - | 11,500 | 16,700 |
| **Libraries** | 12,100 | 22,400 | 17,500 | 52,000 |
| **Engineering:** | - | - | - | - |
| General | 800 | - | 4,600 | 5,400 |
| CIP | 6,700 | - | 18,700 | 25,400 |
| Water Connection | 400 | - | 1,000 | 1,400 |
| **Building Maintenance** | 4,200 | 4,400 | 9,000 | 17,600 |
| **Park Maintenance** | 21,800 | 6,500 | 23,300 | 51,600 |
| **Downtown Parking** | 100 | 39,800 | 300 | 40,200 |
| **Arboretum** | 500 | 500 | 1,200 | 2,200 |
| **Parks and Recreation:** | - | - | - | - |
| Administration | 1,200 | 16,900 | 2,700 | 20,800 |
| Recreation | 1,100 | - | 2,100 | 3,200 |
| Pool - Downtown | 2,200 | 4,400 | 9,600 | 16,200 |
| Pool - Valley | 4,800 | 21,000 | 6,200 | 32,000 |
| Youth Center | 7,100 | 1,300 | 8,100 | 16,500 |
| Ice Rink | 3,400 | 8,000 | 3,400 | 14,800 |
| **Police** | 136,600 | 19,300 | 167,100 | 323,000 |
| **Capital City Fire/Rescue** | 55,100 | 69,600 | 64,400 | 189,100 |
| **Public Works:** | - | - | - | - |
| Streets | 64,900 | 6,900 | 120,000 | 191,800 |
| Fleet Maintenance | 6,400 | - | 5,600 | 12,000 |
| Waste Management | 1,000 | 2,100 | 1,500 | 4,600 |
| Water | 24,200 | 53,800 | 72,200 | 150,200 |
| Wastewater | 59,000 | 158,800 | 95,700 | 313,500 |
| Capital Transit | 23,600 | 13,700 | 98,100 | 135,400 |
| **Eaglecrest** | 60,300 | 54,400 | 1,000 | 115,700 |
| **Education - School Distr** | 604,400 | 429,200 | 547,000 | 1,580,600 |
| **Lands and Resources** | 1,600 | 5,100 | 3,400 | 10,100 |
| **Juneau International Air** | 52,700 | 193,900 | 6,800 | 253,400 |
| **Bartlett Regional Hospi** | 456,800 | 444,800 | 27,800 | 929,400 |
| **Harbors** | 18,900 | 129,200 | 8,200 | 156,300 |
| **Dock** | 16,000 | 129,200 | 7,900 | 153,100 |
| **Risk Management** | 2,900 | - | 4,900 | 7,800 |
| **TOTAL** | $ 1,700,000 | $ 1,840,000 | $ 1,450,000 | $ 4,990,000 |

# Commodity Pricing

In years past staff has been provided with a lengthy explanation of the current and anticipated changes to CPI, Shipping and Fuel. This same analysis was conducted this year and is available upon request. However, we've thrifted it from this communication realizing that most readers just rely on a few values found in the memo.

## CPI

The Anchorage CPI for the year ending October, 2019 was down 0.3%. The Seattle CPI for the year ending October, 2019 was up 2.2%. Minor increases for commodities and services are anticipated but should be absorbed.

## Shipping

In late 2019, the major U.S. Shipping providers (FedEx, USPS, UPS, etc.) all announced 4-6% increases to consumer pricing effective January 1, 2020. These increases should be absorbed.

## Fuel

Our fuel rates for the FY21/22 budget are anticipated to be relatively flat and are the same as used in FY20. The dollar amount of total fuel for your operation should be calculated so we know the magnitude year over year. At this point we are expecting the impacts to be absorbed within the existing budget by identifying operational efficiencies. Be prepared to discuss the dollar impact of inflation if applicable.

| Type of Fuel | Estimated FY21/22 Price* |
|---|---|
| Heating #1 High Sulfur | $2.45/gal |
| Non-Hwy Diesel #1 (ULSD#1) | $2.45/gal |
| Heating & Non-Hwy Diesel #2 | $2.45/gal |
| Highway Diesel #1 ** | $2.70/gal |
| Highway Diesel #2 ** | $2.70/gal |
| Regular Unleaded Gas ** | $3.25/gal |

*Delivery Included
**Includes Public Works (PW) admin fee of $0.25 per gallon for unleaded and highway diesel.

## Electricity

AEL&P has not announced plans to increase rates for FY21/22. Any increases would be associated with consumption and should be absorbed.

# Building Lease Costs FY21

## Marine View Building $361,260

| Department | Allocation % | FY21 Lease |
|---|---|---|
| CDD | 48.5% | $175,200 |
| Engineering | 46.6% | $168,400 |
| Public Works | 4.9% | $17,700 |

## SeaAlaska Building $81,387

| Department | Allocation % | FY21 Lease |
|---|---|---|
| Law | 100% | $81,387 |

## Municipal Way Building $292,686

## Muni Way-Floors 1, 2 & 3 $241,278

| Department | Allocation % | FY21 Lease |
|---|---|---|
| HR/Risk (1st Floor) | 11.5% | $27,800 |
| Finance (2nd & 3rd) | 65.8% | $158,800 |
| Lands (3rd Floor) | 5.0% | $12,100 |
| HR/Risk (3rd Floor) | 17.7% | $42,600 |

## Muni Way - Basement $51,408

| Department | Allocation % | FY21 Lease |
|---|---|---|
| Finance | 16.3% | $8,400 |
| HR/Risk | 67.2% | $34,600 |
| Lands | 13.3% | $6,800 |
| Museum | 3.2% | $1,600 |

# Building Lease Costs FY22

## Marine View Building $368,485

| Department | Allocation % | FY22 Lease |
|---|---|---|
| CDD | 48.5% | $178,700 |
| Engineering | 46.6% | $171,700 |
| Public Works | 4.9% | $18,100 |

## SeaAlaska Building $82,209

| Department | Allocation % | FY22 Lease |
|---|---|---|
| Law | 100% | $82,209 |

## Municipal Way Building $298,540

## Muni Way-Floors 1, 2 & 3 $246,104

| Department | Allocation % | FY22 Lease |
|---|---|---|
| HR/Risk (1st Floor) | 11.5% | $28,300 |
| Finance (2nd & 3rd) | 65.8% | $161,900 |
| Lands (3rd Floor) | 5.0% | $12,400 |
| HR/Risk (3rd Floor) | 17.7% | $43,500 |

## Muni Way - Basement $52,436

| Department | Allocation % | FY22 Lease |
|---|---|---|
| Finance | 16.3% | $8,500 |
| HR/Risk | 67.2% | $35,200 |
| Lands | 13.3% | $7,000 |
| Museum | 3.2% | $1,700 |

# Landscape Maintenance Charges

| Department | FY19/20 | FY21/22 |
|---|---|---|
| Airport | $25,800 | $25,800 |
| Docks & Harbors | $81,000 | $81,000 |
| Downtown Transportation Center | $10,700 | $10,700 |
| Hospital | $3,700 | $3,700 |
| Marine Parking Garage | $5,600 | $5,600 |

# Building Maintenance

Building Maintenance was reclassified as an Internal Service Fund Department effective July 1, 2018. Previously it was a General Governmental Fund Department. Detailed schedules will be provided to those departments with multiple building locations.

| Department | FY20 | FY21/22 |
|---|---|---|
| Admin/Lands | $42,600 | $52,600 |
| Assembly | $93,600 | $83,200 |
| Assessor | $18,700 | $16,600 |
| Clerk | $8,000 | $7,100 |
| Fire | $138,400 | $176,700 |
| Libraries | $432,500 | $428,600 |
| Manager | $32,000 | $28,500 |
| MIS | $45,400 | $40,400 |
| Parks & Rec | $1,013,800 | $1,099,400 |
| Police | $90,100 | $106,500 |
| Public Works | $425,300 | $486,400 |
| Sales Tax Office | $10,700 | $9,500 |
| Treasury | $26,700 | $23,800 |

| Department | FY20 | FY21/22 |
|---|---|---|
| Airport | $0 | $23,000 |
| Harbors | $63,200 | $85,500 |
| JSD | $18,300 | $18,300 |

# Enterprise Funds

## Debt Service

The image to the right will be distributed as a full easy to read spreadsheet to departments listed therein.

| | Loan #: | Acctng Unit | FY21 PROPOSED BUDGET Debt Service Principal 5810 | Interest 5820 | FY21 Total | FY22 PROPOSED BUDGET Debt Service Principal 5810 | Interest 5820 | FY22 Total |
|---|---|---|---|---|---|---|---|---|
| **Wastewater** | | | | | | | | |
| ***DEC LOANS:*** | | | | | | | | |
| DEC loan - AB Wastewater Plant Rehab | 445061 | 519760501 | | | - | | | - |
| DEC loan - Valley Court Sewer System Upgrade | 445071 | 519760501 | 20,000 | 900 | **20,900** | 20,000 | 600 | **20,600** |
| DEC loan - JD Treatment Plant Disinfection | 445091 | 519760501 | 84,000 | 3,780 | **87,800** | 84,000 | 2,520 | **86,500** |
| DEC loan - Mend Treatment Plant Disinfect | 445101 | 519760501 | 76,375 | 5,728 | **82,100** | 76,375 | 4,583 | **81,000** |
| DEC loan - Sewer Force Main | 445131 | 519760501 | 103,284 | 6,197 | **109,500** | 103,284 | 4,648 | **107,900** |
| DEC loan - MWWTP Improvements - Outfall | 445141 | 519760501 | 64,724 | 4,854 | **69,600** | 64,724 | 3,883 | **68,600** |
| DEC loan - Bayview Sewer | 445171 | 519760501 | 45,029 | 8,781 | **53,800** | 45,029 | 8,105 | **53,100** |
| DEC loan - Sewer | 445241 | 519760501 | 30,258 | 5,900 | **36,200** | 30,258 | 5,447 | **35,700** |
| DEC loan - Biosolids | 445251 | 519760501 | 958,210 | 263,900 | **1,222,100** | 958,210 | 273,100 | **1,231,300** |
| DEC loan - Eagle's Edge **(LID 97)** | 445411 | 520809701 | 24,830 | 1,221 | **26,100** | 24,830 | 2,980 | **27,800** |
| | | **Total Wastewater** | 1,406,710 | 301,261 | **1,708,100** | 1,406,710 | 305,866 | **1,712,500** |
| **Wastewater LID's** | | | | | | | | |
| ***DEC LOANS:*** | | | | | | | | |
| DEC loan - West Mend Valley Swr **(LID 98)** | 445291 | 520809801 | 42,500 | 9,563 | **52,100** | 42,500 | 8,925 | **51,400** |
| DEC loan - West Mend Valley Swr **(LID 130)** | 445291 | 520801301 | 12,744 | 2,867 | **15,600** | 12,744 | 2,676 | **15,400** |
| DEC loan - Auke Bay Swr **(LID 96)** | 445291 | 520809601 | 1,170 | 263 | **1,400** | 1,170 | 246 | **1,400** |
| DEC loan - North Douglas Sewer **(LID 95) - 63.61%** | 445181 | 520809501 | 26,238 | 5,116 | **31,400** | 26,238 | 4,723 | **31,000** |
| DEC loan - North Douglas Sewer **(LID 91) - 36.39%** | 445181 | 520809101 | 15,012 | 2,927 | **17,900** | 15,012 | 2,702 | **17,700** |
| | | **Total Wastewater LID's** | 97,664 | 20,736 | **118,400** | 97,664 | 19,272 | **116,900** |
| **Water** | | | | | | | | |
| ***DEC LOANS:*** | | | | | | | | |
| DEC loan - Last Chance Basin | 445151 | 514750101 | 67,487 | 4,049 | **71,500** | 67,487 | 3,037 | **70,500** |
| DEC loan - 10th & Egan Main | 445221 | 514750101 | 43,000 | 22,660 | **65,700** | 43,000 | 12,560 | **55,600** |
| | | **Total Water** | 110,487 | 26,709 | **137,200** | 110,487 | 15,597 | **126,100** |
| **Hospital** | | | | | | | | |
| ***BONDS:*** | | | | | | | | |
| 2013 BRH Refund Bonds | | 550550101 | 870,000 | 791,513 | **1,661,500** | 910,000 | 756,712 | **1,666,700** |
| | | **Total Hospital** | 870,000 | 791,513 | **1,661,500** | 910,000 | 756,712 | **1,666,700** |
| **Harbors** | | | | | | | | |
| ***BONDS:*** | | | | | | | | |
| 2014 Port Revenue Bonds | | 330013461 | 165,000 | 239,838 | **404,800** | 170,000 | 236,538 | **406,500** |
| 2015 '07 Harbor Refund | | 530510106 | 380,000 | 362,100 | **742,100** | 395,000 | 343,100 | **738,100** |
| 2015 Port Revenue Bonds | | 330013464 | 785,000 | 907,500 | **1,692,500** | 820,000 | 868,250 | **1,688,300** |
| | | **Total Harbor** | 1,330,000 | 1,509,438 | **2,839,400** | 1,385,000 | 1,447,888 | **2,832,900** |
| **Airport** | | | | | | | | |
| ***BONDS:*** | | | | | | | | |
| 2019A Airport GO-Xmt ($2.875M) F329 | Airport tfr to DSF | 329010102 | 200,000 | 138,750 | **338,800** | 245,000 | 127,625 | **372,600** |
| 2109B Airport GO-AMT ($2.25M) F329 | Airport tfr to DSF | 329010103 | 155,000 | 18,625 | **173,600** | 190,000 | 100,000 | **290,000** |
| 2019A Airport Rev-Xmt Bonds ($13.79M) F329 | Airport tfr to DSF | 329010104 | 1,490,000 | 652,250 | **2,142,300** | 1,810,000 | 569,750 | **2,379,800** |
| 2019B Airport Rev-AMT ($1.995M) F329 | Airport tfr to DSF | 329010105 | 215,000 | 94,375 | **309,400** | 260,000 | 82,500 | **342,500** |
| | | **Total Harbor** | 2,060,000 | 904,000 | **2,964,100** | 2,505,000 | 879,875 | **3,384,900** |

# Full Cost Allocation - Expenditures

| | FY19/20 Adopted Budgets | FY21 & FY22 Proposed Budgets |
|---|---|---|
| Risk Management | 277,400 | 207,100 |
| Airport | 332,700 | 372,900 |
| Eaglecrest | 220,700 | 348,100 |
| Harbors | 193,200 | 215,400 |
| Docks | 193,200 | 215,400 |
| Bartlett Regional Hospital | 464,900 | 479,400 |
| Aquatics | 333,900 | - |
| Downtown Parking | 4,500 | 14,800 |
| Arboretum | - | 16,500 |
| Visitor Services | 129,600 | - |
| Sales Tax | 392,300 | 22,900 |
| Hotel Tax | 8,500 | 15,900 |
| Tobacco Excise Tax | 8,500 | 28,100 |
| Lands and Resources | 138,300 | 121,700 |
| Affordable Housing | - | 11,800 |
| Waste Management | 44,400 | 83,000 |
| Fleet Services | 128,300 | 163,700 |
| Building Maintenance | - | 53,900 |
| Water | 276,700 | 307,000 |
| Wastewater | 404,700 | 554,200 |
| School District | 193,100 | 169,600 |
| Water Extension Fund | 8,000 | 7,000 |
| **Totals** | **3,752,900** | **3,408,400** |

# Revenues

*The following section of this guide offers some guidance and values to include as you prepare / update the revenues within your budget.*

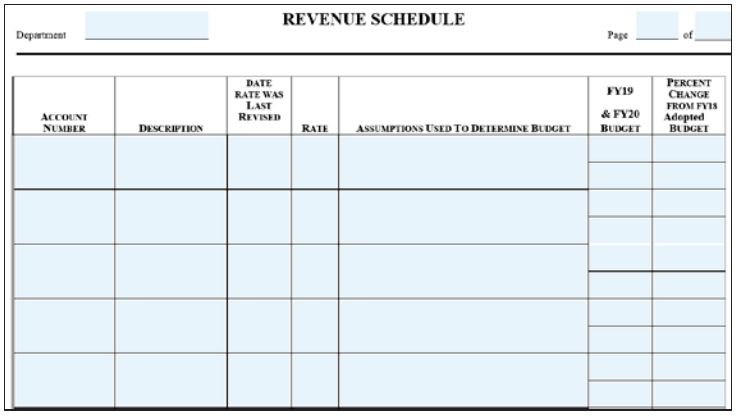
# Revenue Projections

## User Fees

User fees are a key source of revenue used to help us fund and balance our operating budgets. As such, it is extremely important, and part of your fiscal responsibility, to make sure your user fees are up to date and set at appropriate rates. While the major sources of revenue used to fund general governmental operations for the City and Borough are property and sales taxes; user fees are important sources of revenue for the City. It is important to set fees so they are a fair charge for the service rendered, therefore, a review of charges for services is necessary. Please review those charges that are under your control to ensure the fees are fair compensation for the service(s) provided.

Complete the Revenue Schedule form (image to the right), available electronically on the CBJ intranet for all revenues under your control. If the FY21 & FY22 budget amounts are the same as FY20, please indicate this in the "Percent Change from FY20 Adopted Budget" column. Please provide all necessary detail to support your revenue budget requests.

It is important for you to accurately project your revenues for the remainder of FY20. Please be as accurate and realistic as possible when estimating your FY20 Projected Actuals. If you are overly optimistic with your projections, it could have negative impacts on our future budgets by using up any fund balance that may exist.



REVENUE SCHEDULE

Department _____ Page ____ of ____

| Account Number | Description | Date Rate Was Last Revised | Rate | Assumptions Used To Determine Budget | FY19 & FY20 Budget | Percent Change from FY18 Adopted Budget |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

# Full Cost Allocation - Revenues

| | FY19/20 Adopted Budgets | FY21/22 Proposed Budgets |
|---|---|---|
| Mayor & Assembly (Audit Fees) | 73,300 | 700 |
| Law | 639,900 | 439,900 |
| City Manager | 221,200 | 378,700 |
| City Clerk | 137,300 | 64,600 |
| Human Resources | 216,400 | 164,700 |
| Management Information Systems | 578,100 | 669,900 |
| Finance - Administration | 271,300 | - |
| Finance - Controller | 529,900 | 566,000 |
| Finance - Treasury | 623,900 | 886,700 |
| Finance - Purchasing | 208,400 | 226,300 |
| Library | - | 10,900 |
| Parks & Rec - Administration | 250,200 | - |
| Engineering - Administration | 3,000 | - |
| **Totals** | **3,752,900** | **3,408,400** |

# Proprietary Funds – Interest Income Allocation

Details will be distributed shortly. Until said time, please rely on FY20 Adopted levels (Image shown below).

| Fund: | Account #: | [illegible] | [illegible] | FY20 Est Cash Balances | FY20 Revised Budget |
|---|---|---|---|---|---|
| **Enterprise:** | | | | | |
| Airport | **560010101-4800** | [illegible] | [illegible] | 4,100,000 | **28,600** |
| Harbors | **530010101-4800** | [illegible] | [illegible] | 5,000,000 | **34,900** |
| Docks | **531010101-4800** | [illegible] | [illegible] | 3,100,000 | **21,600** |
| Water | **514010101-4800** | [illegible] | [illegible] | 7,000,000 | **48,800** |
| Wastewater | **519010101-4800** | [illegible] | [illegible] | 10,500,000 | **73,200** |
| Waste Mgmt | **570010101-4800** | [illegible] | [illegible] | 1,000,000 | **7,000** |
| Hospital | **550010101-4800** | [illegible] | [illegible] | 21,900,000 | **152,800** |
| BRH CIP | | [illegible] | [illegible] | 14,500,000 | **101,100** |
| BRH Capital Reserve | | [illegible] | [illegible] | 19,800,000 | **138,100** |
| **Internal Service:** | | | | | |
| Fleet Reserve | **602010101-4800** | [illegible] | [illegible] | 6,461,000 | **45,100** |
| | **Totals** | [illegible] | [illegible] | | **651,200** |
| **CBJ's Average Interest Rate** | | | | | **0.70%** |

# Resources

*The following section of this guide offers some resources to help you through the development of the budget.*

# Resources

There are endless resources available to staff to use as tools in budget preparation. Feel free to let us know if there is something that has helped you, and check out Forms on Sharepoint/Finance/Budget.

## The Team

The Team, comprised of Department Staff, and Finance Staff (Accountants & Budget Analyst) are the best resources when questions / issues arise. We are here to help at our desks or yours. Stay tuned for upcoming Brown Bag Lunches with the Accountants where they take time to meet with staff during lunch.

## Infor/Lawson

The CBJ Accounting system contains a wealth of information. If you are unable to access information in the way you'd like to use it, please let us know.

## Adopted FY20 Budget

Even though this is the 1st Year of the Biennial budget, we do not anticipate large changes from the FY20 budget that was adopted by the Assembly on June 3, 2019.

The FY20 Adopted Budget can be found on-line at:
https://beta.juneau.org/budget

## Excel – Learn It – Love It!

Whether using Excel is a chore for you, or you'd like to unlock the full power it could provide, don't be shy – confidentially reach out to the Budget Analyst, or your Accountant because there are FREE resources to help you take it to the next level.

Our own CBJ Libraries offer many free online Excel webinars via www.lynda.com.

Explore Chandoo's tips and tutorials at: www.chandoo.org.

Contact us for a comprehensive list!

# Glossary

**Actuals** – See Prior Year Actual.

**Adopted** – The Assembly Adopts a one Fiscal Year of funding annually. The FY20 budget was adopted on June 3, 2019 through an Appropriating Ordinance.

**Appropriation** – Authorization to spend funds for a stated purpose.

**Approved** – The FY20 Budget was "Approved" in concept by the Assembly on June 4, 2018. This budget acted as a placeholder until the Assembly adopted the revised version of the budget on June 3, 2019.

**Bargaining Unit** – A classification which determines which (if any) organized representation a position is associated with.

**Budget** – The plan or authorization for revenues and expenditures for a fixed period of time.

**Capital Improvement Project (CIP)** – A project listed in the capital budget.

**Commodities** – Proposed expenditures for the purchase of items normally consumed or expended within one year of being acquired.

**Fiscal Year** – The period of time over which the City budgets and accounts for funds. The city fiscal year begins on July 1 each year and ends on June 30 of the following year.

**Funds** – Generic term describing all funding sources which support local government and its activities.

**General Fund** – The general fund is the city's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**Grants** – Funds dispersed by the City or to the City in payment of various benefits and claims.

**Lapse** – The expiration of the authorization to spend funds. Unexpended or unobligated funds lapse.

**Operating Budget** – A plan for the annual distribution of city resources to cover the ongoing operations of city programs.

**Vacancy Factor** – The percentage of which personal services are purposely underfunded.

# Who we are

Finance Director – Jeff Rogers – 586-0300

Finance Admin - Tim Davis – 586-0305

Controller – Sam Muse – 586-0340

Assistant Controller – Jean Hodges – 586-0346

Budget Analyst – Elisabeth Jensen – 586-0303

Accountant – Angelica Lopez-Campos – 586-0345

Accountant – Sonia DelGado – 586-0343

Accountant – Kathleen Jorgensen – 586-0342

Accountant – Sara Rearick – 586-0344

Accountant – Tiara Ward – 586-0341

## Contact Us

We are physically located on the 2nd floor of the Municipal Way Building behind City Hall.

Office hours: M-F 8:00am – 4:30pm

# Final Message

## How'd we do?

Let us know if we missed something.

Let us know if you have a great idea for the next iteration.

Contact Elisabeth Jensen (Elisabeth.jensen@juneau.org) or 586-0303.

## Docks and Harbors Summary

| | FY2019/20 Allocation | | | FY2021/22 Allocation | | | Change | | |
|---|---|---|---|---|---|---|---|---|---|
| NAME | Harbors | Docks | Combined | Harbors - Administration | Docks | Combined | Harbors - Administration | Docks | Combined |
| Audit Fees | - | - | - | | | - | - | - | - |
| Mayor and Assembly | | | - | 688.18 | - | 688.18 | 688.18 | - | 688.18 |
| City Attorney | 3,101.65 | 37,220.65 | 40,322.30 | 16,482.83 | 16,482.83 | 32,965.66 | 13,381.18 | (20,737.82) | (7,356.64) |
| City Manager | 3,303.95 | 2,317.95 | 5,621.90 | 20,113.16 | 10,745.55 | 30,858.71 | 16,809.21 | 8,427.60 | 25,236.81 |
| Emergency Services | | | - | 12,932.76 | 12,932.76 | 25,865.51 | 12,932.76 | 12,932.76 | 25,865.51 |
| Clerk | 8,035.90 | 7,310.00 | 15,345.90 | 5,496.66 | 5,178.47 | 10,675.13 | (2,539.24) | (2,131.53) | (4,670.77) |
| Human Resources | 18,138.15 | 12,754.25 | 30,892.40 | 13,549.03 | 10,627.40 | 24,176.43 | (4,589.12) | (2,126.85) | (6,715.97) |
| MIS | 39,463.80 | 37,444.20 | 76,908.00 | 141,439.27 | 352.99 | 141,792.26 | 101,975.47 | (37,091.21) | 64,884.26 |
| Finance Administration | 12,097.20 | 12,097.20 | 24,194.40 | - | - | - | (12,097.20) | (12,097.20) | (24,194.40) |
| Controller | 47,204.75 | 30,104.45 | 77,309.20 | 55,040.73 | 27,292.17 | 82,332.90 | 7,835.98 | (2,812.28) | 5,023.70 |
| Treasury | 110,926.70 | - | 110,926.70 | 46,227.52 | 27,497.37 | 73,724.89 | (64,699.18) | 27,497.37 | (37,201.81) |
| Purchasing | 3,272.50 | 1,664.30 | 4,936.80 | 3,250.20 | 1,430.25 | 4,680.45 | (22.30) | (234.05) | (256.35) |
| Library | | | - | 1,505.83 | 1,505.83 | 3,011.65 | 1,505.83 | 1,505.83 | 3,011.65 |
| Parks & Rec Administration | - | - | - | - | - | - | - | - | - |
| Engineering Administration | - | - | - | | | - | - | - | - |
| Proposed Costs | 245,544.60 | 140,913.00 | 386,457.60 | 316,726.16 | 114,045.61 | 430,771.78 | 71,181.56 | (26,867.39) | 44,314.18 |
| | - | - | | | | | | | |

**CITY AND BOROUGH OF JUNEAU**
**MEBA & Nonrep Effective 07/01/18**

| Range | Pay Type | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Hourly | 10.75 | 11.10 | 11.50 | 11.84 | 12.24 | 12.67 | 13.20 | 13.80 | 14.39 | 15.05 | 15.73 | 16.42 | 17.16 |
| 2 | Hourly | 11.50 | 11.84 | 12.24 | 12.67 | 13.08 | 13.50 | 14.10 | 14.75 | 15.37 | 16.07 | 16.80 | 17.54 | 18.31 |
| 3 | Hourly | 12.24 | 12.67 | 13.08 | 13.50 | 13.95 | 14.39 | 15.05 | 15.73 | 16.42 | 17.16 | 17.92 | 18.70 | 19.55 |
| 4 | Hourly | 13.08 | 13.50 | 13.95 | 14.39 | 14.89 | 15.37 | 16.07 | 16.80 | 17.54 | 18.31 | 19.14 | 19.97 | 20.85 |
| 5 | Hourly | 13.95 | 14.39 | 14.89 | 15.37 | 15.90 | 16.42 | 17.16 | 17.92 | 18.70 | 19.55 | 20.40 | 21.32 | 22.28 |
| 6 | Hourly | 14.89 | 15.37 | 15.90 | 16.42 | 16.97 | 17.54 | 18.31 | 19.14 | 19.97 | 20.85 | 21.79 | 22.78 | 23.79 |
| 7 | Hourly | 15.90 | 16.42 | 16.97 | 17.54 | 18.11 | 18.70 | 19.55 | 20.40 | 21.32 | 22.28 | 23.27 | 24.31 | 25.38 |
| 8 | Hourly | 16.97 | 17.54 | 18.11 | 18.70 | 19.33 | 19.97 | 20.85 | 21.79 | 22.78 | 23.79 | 24.84 | 25.94 | 27.08 |
| 9 | Hourly | 18.11 | 18.70 | 19.33 | 19.97 | 20.64 | 21.32 | 22.28 | 23.27 | 24.31 | 25.38 | 26.51 | 27.69 | 28.93 |
| 10 | Hourly | 19.33 | 19.97 | 20.64 | 21.32 | 22.03 | 22.78 | 23.79 | 24.84 | 25.94 | 27.08 | 28.27 | 29.57 | 30.88 |
| 11 | Hourly | 20.64 | 21.32 | 22.03 | 22.78 | 23.52 | 24.31 | 25.38 | 26.51 | 27.69 | 28.93 | 30.20 | 31.54 | 32.95 |
| 12 | Hourly | 22.03 | 22.78 | 23.52 | 24.31 | 25.08 | 25.94 | 27.08 | 28.27 | 29.57 | 30.88 | 32.23 | 33.67 | 35.16 |
| 13 | Hourly | 23.52 | 24.31 | 25.08 | 25.94 | 26.82 | 27.69 | 28.93 | 30.20 | 31.54 | 32.95 | 34.44 | 35.93 | 37.55 |
| 14 | Hourly | 25.08 | 25.94 | 26.82 | 27.69 | 28.60 | 29.57 | 30.88 | 32.23 | 33.67 | 35.16 | 36.74 | 38.36 | 40.09 |
| | Salary Scale "A" | 1,881.00 | 1,945.50 | 2,011.50 | 2,076.75 | 2,145.00 | 2,217.75 | 2,316.00 | 2,417.25 | 2,525.25 | 2,637.00 | 2,755.50 | 2,877.00 | 3,006.75 |
| | Salary Scale "B" | 2,006.40 | 2,075.20 | 2,145.60 | 2,215.20 | 2,288.00 | 2,365.60 | 2,470.40 | 2,578.40 | 2,693.60 | 2,812.80 | 2,939.20 | 3,068.80 | 3,207.20 |
| 15 | Hourly | 26.82 | 27.69 | 28.60 | 29.57 | 30.54 | 31.54 | 32.95 | 34.44 | 35.93 | 37.55 | 39.23 | 40.95 | 42.79 |
| | Salary Scale "A" | 2,011.50 | 2,076.75 | 2,145.00 | 2,217.75 | 2,290.50 | 2,365.50 | 2,471.25 | 2,583.00 | 2,694.75 | 2,816.25 | 2,942.25 | 3,071.25 | 3,209.25 |
| | Salary Scale "B" | 2,145.60 | 2,215.20 | 2,288.00 | 2,365.60 | 2,443.20 | 2,523.20 | 2,636.00 | 2,755.20 | 2,874.40 | 3,004.00 | 3,138.40 | 3,276.00 | 3,423.20 |
| 16 | Hourly | 28.60 | 29.57 | 30.54 | 31.54 | 32.58 | 33.67 | 35.16 | 36.74 | 38.36 | 40.09 | 41.85 | 43.72 | 45.69 |
| | Salary Scale "A" | 2,145.00 | 2,217.75 | 2,290.50 | 2,365.50 | 2,443.50 | 2,525.25 | 2,637.00 | 2,755.50 | 2,877.00 | 3,006.75 | 3,138.75 | 3,279.00 | 3,426.75 |
| | Salary Scale "B" | 2,288.00 | 2,365.60 | 2,443.20 | 2,523.20 | 2,606.40 | 2,693.60 | 2,812.80 | 2,939.20 | 3,068.80 | 3,207.20 | 3,348.00 | 3,497.60 | 3,655.20 |
| 17 | Hourly | 30.54 | 31.54 | 32.58 | 33.67 | 34.79 | 35.93 | 37.55 | 39.23 | 40.95 | 42.79 | 44.69 | 46.69 | 48.75 |
| | Salary Scale "A" | 2,290.50 | 2,365.50 | 2,443.50 | 2,525.25 | 2,609.25 | 2,694.75 | 2,816.25 | 2,942.25 | 3,071.25 | 3,209.25 | 3,351.75 | 3,501.75 | 3,656.25 |
| | Salary Scale "B" | 2,443.20 | 2,523.20 | 2,606.40 | 2,693.60 | 2,783.20 | 2,874.40 | 3,004.00 | 3,138.40 | 3,276.00 | 3,423.20 | 3,575.20 | 3,735.20 | 3,900.00 |
| 18 | Hourly | 32.58 | 33.67 | 34.79 | 35.93 | 37.14 | 38.36 | 40.09 | 41.85 | 43.72 | 45.69 | 47.71 | 49.83 | 52.04 |
| | Salary Scale "A" | 2,443.50 | 2,525.25 | 2,609.25 | 2,694.75 | 2,785.50 | 2,877.00 | 3,006.75 | 3,138.75 | 3,279.00 | 3,426.75 | 3,578.25 | 3,737.25 | 3,903.00 |
| | Salary Scale "B" | 2,606.40 | 2,693.60 | 2,783.20 | 2,874.40 | 2,971.20 | 3,068.80 | 3,207.20 | 3,348.00 | 3,497.60 | 3,655.20 | 3,816.80 | 3,986.40 | 4,163.20 |
| 19 | Hourly | 34.79 | 35.93 | 37.14 | 38.36 | 39.65 | 40.95 | 42.79 | 44.69 | 46.69 | 48.75 | 50.93 | 53.18 | 55.53 |
| | Salary Scale "A" | 2,609.25 | 2,694.75 | 2,785.50 | 2,877.00 | 2,973.75 | 3,071.25 | 3,209.25 | 3,351.75 | 3,501.75 | 3,656.25 | 3,819.75 | 3,988.50 | 4,164.75 |
| | Salary Scale "B" | 2,783.20 | 2,874.40 | 2,971.20 | 3,068.80 | 3,172.00 | 3,276.00 | 3,423.20 | 3,575.20 | 3,735.20 | 3,900.00 | 4,074.40 | 4,254.40 | 4,442.40 |
| 20 | Hourly | 37.14 | 38.36 | 39.65 | 40.95 | 42.31 | 43.72 | 45.69 | 47.71 | 49.83 | 52.04 | 54.35 | 56.74 | 59.24 |
| | Salary Scale "A" | 2,785.50 | 2,877.00 | 2,973.75 | 3,071.25 | 3,173.25 | 3,279.00 | 3,426.75 | 3,578.25 | 3,737.25 | 3,903.00 | 4,076.25 | 4,255.50 | 4,443.00 |
| | Salary Scale "B" | 2,971.20 | 3,068.80 | 3,172.00 | 3,276.00 | 3,384.80 | 3,497.60 | 3,655.20 | 3,816.80 | 3,986.40 | 4,163.20 | 4,348.00 | 4,539.20 | 4,739.20 |
| 21 | Hourly | 39.65 | 40.95 | 42.31 | 43.72 | 45.18 | 46.69 | 48.75 | 50.93 | 53.18 | 55.53 | 57.96 | 60.51 | 63.17 |
| | Salary Scale "A" | 2,973.75 | 3,071.25 | 3,173.25 | 3,279.00 | 3,388.50 | 3,501.75 | 3,656.25 | 3,819.75 | 3,988.50 | 4,164.75 | 4,347.00 | 4,538.25 | 4,737.75 |
| | Salary Scale "B" | 3,172.00 | 3,276.00 | 3,384.80 | 3,497.60 | 3,614.40 | 3,735.20 | 3,900.00 | 4,074.40 | 4,254.40 | 4,442.40 | 4,636.80 | 4,840.80 | 5,053.60 |
| 22 | Calculated -Hourly | 42.31 | 43.72 | 45.18 | 46.69 | 48.23 | 49.83 | 52.04 | 54.35 | 56.74 | 59.24 | 61.93 | 64.69 | 67.56 |
| | Salary Scale "A" | 3,173.25 | 3,279.00 | 3,388.50 | 3,501.75 | 3,617.25 | 3,737.25 | 3,903.00 | 4,076.25 | 4,255.50 | 4,443.00 | 4,644.75 | 4,851.75 | 5,067.00 |
| | Salary Scale "B" | 3,384.80 | 3,497.60 | 3,614.40 | 3,735.20 | 3,858.40 | 3,986.40 | 4,163.20 | 4,348.00 | 4,539.20 | 4,739.20 | 4,954.40 | 5,175.20 | 5,404.80 |
| 23 | Calculated -Hourly | 45.18 | 46.69 | 48.23 | 49.83 | 51.47 | 53.18 | 55.53 | 57.96 | 60.51 | 63.17 | 66.12 | 69.05 | 72.13 |
| | Salary Scale "A" | 3,388.50 | 3,501.75 | 3,617.25 | 3,737.25 | 3,860.25 | 3,988.50 | 4,164.75 | 4,347.00 | 4,538.25 | 4,737.75 | 4,959.00 | 5,178.75 | 5,409.75 |
| | Salary Scale "B" | 3,614.40 | 3,735.20 | 3,858.40 | 3,986.40 | 4,117.60 | 4,254.40 | 4,442.40 | 4,636.80 | 4,840.80 | 5,053.60 | 5,289.60 | 5,524.00 | 5,770.40 |
| 24 | Calculated -Hourly | 48.23 | 49.83 | 51.47 | 53.18 | 54.95 | 56.74 | 59.24 | 61.93 | 64.69 | 67.56 | 70.57 | 73.72 | 76.99 |
| | Salary Scale "A" | 3,617.25 | 3,737.25 | 3,860.25 | 3,988.50 | 4,121.25 | 4,255.50 | 4,443.00 | 4,644.75 | 4,851.75 | 5,067.00 | 5,292.75 | 5,529.00 | 5,774.25 |
| | Salary Scale "B" | 3,858.40 | 3,986.40 | 4,117.60 | 4,254.40 | 4,396.00 | 4,539.20 | 4,739.20 | 4,954.40 | 5,175.20 | 5,404.80 | 5,645.60 | 5,897.60 | 6,159.20 |
| 25 | Calculated -Hourly | 51.47 | 53.18 | 54.95 | 56.74 | 58.65 | 60.51 | 63.17 | 66.12 | 69.05 | 72.13 | 75.34 | 78.68 | 82.19 |
| | Salary Scale "A" | 3,860.25 | 3,988.50 | 4,121.25 | 4,255.50 | 4,398.75 | 4,538.25 | 4,737.75 | 4,959.00 | 5,178.75 | 5,409.75 | 5,650.50 | 5,901.00 | 6,164.25 |
| | Salary Scale "B" | 4,117.60 | 4,254.40 | 4,396.00 | 4,539.20 | 4,692.00 | 4,840.80 | 5,053.60 | 5,289.60 | 5,524.00 | 5,770.40 | 6,027.20 | 6,294.40 | 6,575.20 |
| 26 | Calculated -Hourly | 54.95 | 56.74 | 58.65 | 60.51 | 62.60 | 64.69 | 67.56 | 70.57 | 73.72 | 76.99 | 80.43 | 83.99 | 87.69 |
| | Salary Scale "A" | 4,121.25 | 4,255.50 | 4,398.75 | 4,538.25 | 4,695.00 | 4,851.75 | 5,067.00 | 5,292.75 | 5,529.00 | 5,774.25 | 6,032.25 | 6,299.25 | 6,576.75 |
| | Salary Scale "B" | 4,396.00 | 4,539.20 | 4,692.00 | 4,840.80 | 5,008.00 | 5,175.20 | 5,404.80 | 5,645.60 | 5,897.60 | 6,159.20 | 6,434.40 | 6,719.20 | 7,015.20 |
| 27 | Calculated -Hourly | 58.65 | 60.51 | 62.60 | 64.69 | 66.82 | 69.05 | 72.13 | 75.34 | 78.68 | 82.19 | 85.81 | 89.58 | 93.52 |
| | Salary Scale "A" | 4,398.75 | 4,538.25 | 4,695.00 | 4,851.75 | 5,011.50 | 5,178.75 | 5,409.75 | 5,650.50 | 5,901.00 | 6,164.25 | 6,435.75 | 6,718.50 | 7,014.00 |
| | Salary Scale "B" | 4,692.00 | 4,840.80 | 5,008.00 | 5,175.20 | 5,345.60 | 5,524.00 | 5,770.40 | 6,027.20 | 6,294.40 | 6,575.20 | 6,864.80 | 7,166.40 | 7,481.60 |
| 28 | Calculated -Hourly | 62.60 | 64.69 | 66.82 | 69.05 | 71.33 | 73.72 | 76.99 | 80.43 | 83.99 | 87.69 | 91.56 | 95.57 | 99.79 |
| | Salary Scale "A" | 4,695.00 | 4,851.75 | 5,011.50 | 5,178.75 | 5,349.75 | 5,529.00 | 5,774.25 | 6,032.25 | 6,299.25 | 6,576.75 | 6,867.00 | 7,167.75 | 7,484.25 |
| | Salary Scale "B" | 5,008.00 | 5,175.20 | 5,345.60 | 5,524.00 | 5,706.40 | 5,897.60 | 6,159.20 | 6,434.40 | 6,719.20 | 7,015.20 | 7,324.80 | 7,645.60 | 7,983.20 |

1=3 1 range up
2=4 1 range up
3=5 1 range up
4=6 1 range up
6=9 2 ranges up
7=10 2 ranges up
8=11 2 ranges up
9=12 2 ranges up
10=13 2 ranges up

**CITY AND BOROUGH OF JUNEAU**
**MEBA & Nonrep 2%  Effective 07/22/19**

| Range | Pay Type | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Hourly | 10.97 | 11.32 | 11.73 | 12.08 | 12.48 | 12.92 | 13.46 | 14.08 | 14.68 | 15.35 | 16.04 | 16.75 | 17.50 |
| 2 | Hourly | 11.73 | 12.08 | 12.48 | 12.92 | 13.34 | 13.77 | 14.38 | 15.05 | 15.68 | 16.39 | 17.14 | 17.89 | 18.68 |
| 3 | Hourly | 12.48 | 12.92 | 13.34 | 13.77 | 14.23 | 14.68 | 15.35 | 16.04 | 16.75 | 17.50 | 18.28 | 19.07 | 19.94 |
| 4 | Hourly | 13.34 | 13.77 | 14.23 | 14.68 | 15.19 | 15.68 | 16.39 | 17.14 | 17.89 | 18.68 | 19.52 | 20.37 | 21.27 |
| 5 | Hourly | 14.23 | 14.68 | 15.19 | 15.68 | 16.22 | 16.75 | 17.50 | 18.28 | 19.07 | 19.94 | 20.81 | 21.75 | 22.73 |
| 6 | Hourly | 15.19 | 15.68 | 16.22 | 16.75 | 17.31 | 17.89 | 18.68 | 19.52 | 20.37 | 21.27 | 22.23 | 23.24 | 24.27 |
| 7 | Hourly | 16.22 | 16.75 | 17.31 | 17.89 | 18.47 | 19.07 | 19.94 | 20.81 | 21.75 | 22.73 | 23.74 | 24.80 | 25.89 |
| 8 | Hourly | 17.31 | 17.89 | 18.47 | 19.07 | 19.72 | 20.37 | 21.27 | 22.23 | 23.24 | 24.27 | 25.34 | 26.46 | 27.62 |
| 9 | Hourly | 18.47 | 19.07 | 19.72 | 20.37 | 21.05 | 21.75 | 22.73 | 23.74 | 24.80 | 25.89 | 27.04 | 28.24 | 29.51 |
| 10 | Hourly | 19.72 | 20.37 | 21.05 | 21.75 | 22.47 | 23.24 | 24.27 | 25.34 | 26.46 | 27.62 | 28.84 | 30.16 | 31.50 |
| 11 | Hourly | 21.05 | 21.75 | 22.47 | 23.24 | 23.99 | 24.80 | 25.89 | 27.04 | 28.24 | 29.51 | 30.80 | 32.17 | 33.61 |
| 12 | Hourly | 22.47 | 23.24 | 23.99 | 24.80 | 25.58 | 26.46 | 27.62 | 28.84 | 30.16 | 31.50 | 32.87 | 34.34 | 35.86 |
| 13 | Hourly | 23.99 | 24.80 | 25.58 | 26.46 | 27.36 | 28.24 | 29.51 | 30.80 | 32.17 | 33.61 | 35.13 | 36.65 | 38.30 |
| 14 | Hourly | 25.58 | 26.46 | 27.36 | 28.24 | 29.17 | 30.16 | 31.50 | 32.87 | 34.34 | 35.86 | 37.47 | 39.13 | 40.89 |
| | Salary Scale "A" | 1,918.50 | 1,984.50 | 2,052.00 | 2,118.00 | 2,187.75 | 2,262.00 | 2,362.50 | 2,465.25 | 2,575.50 | 2,689.50 | 2,810.25 | 2,934.75 | 3,066.75 |
| | Salary Scale "B" | 2,046.40 | 2,116.80 | 2,188.80 | 2,259.20 | 2,333.60 | 2,412.80 | 2,520.00 | 2,629.60 | 2,747.20 | 2,868.80 | 2,997.60 | 3,130.40 | 3,271.20 |
| 15 | Hourly | 27.36 | 28.24 | 29.17 | 30.16 | 31.15 | 32.17 | 33.61 | 35.13 | 36.65 | 38.30 | 40.01 | 41.77 | 43.65 |
| | Salary Scale "A" | 2,052.00 | 2,118.00 | 2,187.75 | 2,262.00 | 2,336.25 | 2,412.75 | 2,520.75 | 2,634.75 | 2,748.75 | 2,872.50 | 3,000.75 | 3,132.75 | 3,273.75 |
| | Salary Scale "B" | 2,188.80 | 2,259.20 | 2,333.60 | 2,412.80 | 2,492.00 | 2,573.60 | 2,688.80 | 2,810.40 | 2,932.00 | 3,064.00 | 3,200.80 | 3,341.60 | 3,492.00 |
| 16 | Hourly | 29.17 | 30.16 | 31.15 | 32.17 | 33.23 | 34.34 | 35.86 | 37.47 | 39.13 | 40.89 | 42.69 | 44.59 | 46.60 |
| | Salary Scale "A" | 2,187.75 | 2,262.00 | 2,336.25 | 2,412.75 | 2,492.25 | 2,575.50 | 2,689.50 | 2,810.25 | 2,934.75 | 3,066.75 | 3,201.75 | 3,344.25 | 3,495.00 |
| | Salary Scale "B" | 2,333.60 | 2,412.80 | 2,492.00 | 2,573.60 | 2,658.40 | 2,747.20 | 2,868.80 | 2,997.60 | 3,130.40 | 3,271.20 | 3,415.20 | 3,567.20 | 3,728.00 |
| 17 | Hourly | 31.15 | 32.17 | 33.23 | 34.34 | 35.49 | 36.65 | 38.30 | 40.01 | 41.77 | 43.65 | 45.58 | 47.62 | 49.73 |
| | Salary Scale "A" | 2,336.25 | 2,412.75 | 2,492.25 | 2,575.50 | 2,661.75 | 2,748.75 | 2,872.50 | 3,000.75 | 3,132.75 | 3,273.75 | 3,418.50 | 3,571.50 | 3,729.75 |
| | Salary Scale "B" | 2,492.00 | 2,573.60 | 2,658.40 | 2,747.20 | 2,839.20 | 2,932.00 | 3,064.00 | 3,200.80 | 3,341.60 | 3,492.00 | 3,646.40 | 3,809.60 | 3,978.40 |
| 18 | Hourly | 33.23 | 34.34 | 35.49 | 36.65 | 37.88 | 39.13 | 40.89 | 42.69 | 44.59 | 46.60 | 48.66 | 50.83 | 53.08 |
| | Salary Scale "A" | 2,492.25 | 2,575.50 | 2,661.75 | 2,748.75 | 2,841.00 | 2,934.75 | 3,066.75 | 3,201.75 | 3,344.25 | 3,495.00 | 3,649.50 | 3,812.25 | 3,981.00 |
| | Salary Scale "B" | 2,658.40 | 2,747.20 | 2,839.20 | 2,932.00 | 3,030.40 | 3,130.40 | 3,271.20 | 3,415.20 | 3,567.20 | 3,728.00 | 3,892.80 | 4,066.40 | 4,246.40 |
| 19 | Hourly | 35.49 | 36.65 | 37.88 | 39.13 | 40.44 | 41.77 | 43.65 | 45.58 | 47.62 | 49.73 | 51.95 | 54.24 | 56.64 |
| | Salary Scale "A" | 2,661.75 | 2,748.75 | 2,841.00 | 2,934.75 | 3,033.00 | 3,132.75 | 3,273.75 | 3,418.50 | 3,571.50 | 3,729.75 | 3,896.25 | 4,068.00 | 4,248.00 |
| | Salary Scale "B" | 2,839.20 | 2,932.00 | 3,030.40 | 3,130.40 | 3,235.20 | 3,341.60 | 3,492.00 | 3,646.40 | 3,809.60 | 3,978.40 | 4,156.00 | 4,339.20 | 4,531.20 |
| 20 | Hourly | 37.88 | 39.13 | 40.44 | 41.77 | 43.16 | 44.59 | 46.60 | 48.66 | 50.83 | 53.08 | 55.44 | 57.87 | 60.42 |
| | Salary Scale "A" | 2,841.00 | 2,934.75 | 3,033.00 | 3,132.75 | 3,237.00 | 3,344.25 | 3,495.00 | 3,649.50 | 3,812.25 | 3,981.00 | 4,158.00 | 4,340.25 | 4,531.50 |
| | Salary Scale "B" | 3,030.40 | 3,130.40 | 3,235.20 | 3,341.60 | 3,452.80 | 3,567.20 | 3,728.00 | 3,892.80 | 4,066.40 | 4,246.40 | 4,435.20 | 4,629.60 | 4,833.60 |
| 21 | Hourly | 40.44 | 41.77 | 43.16 | 44.59 | 46.08 | 47.62 | 49.73 | 51.95 | 54.24 | 56.64 | 59.12 | 61.72 | 64.43 |
| | Salary Scale "A" | 3,033.00 | 3,132.75 | 3,237.00 | 3,344.25 | 3,456.00 | 3,571.50 | 3,729.75 | 3,896.25 | 4,068.00 | 4,248.00 | 4,434.00 | 4,629.00 | 4,832.25 |
| | Salary Scale "B" | 3,235.20 | 3,341.60 | 3,452.80 | 3,567.20 | 3,686.40 | 3,809.60 | 3,978.40 | 4,156.00 | 4,339.20 | 4,531.20 | 4,729.60 | 4,937.60 | 5,154.40 |
| 22 | Calculated -Hourly | 43.16 | 44.59 | 46.08 | 47.62 | 49.19 | 50.83 | 53.08 | 55.44 | 57.87 | 60.42 | 63.17 | 65.98 | 68.91 |
| | Salary Scale "A" | 3,237.00 | 3,344.25 | 3,456.00 | 3,571.50 | 3,689.25 | 3,812.25 | 3,981.00 | 4,158.00 | 4,340.25 | 4,531.50 | 4,737.75 | 4,948.50 | 5,168.25 |
| | Salary Scale "B" | 3,452.80 | 3,567.20 | 3,686.40 | 3,809.60 | 3,935.20 | 4,066.40 | 4,246.40 | 4,435.20 | 4,629.60 | 4,833.60 | 5,053.60 | 5,278.40 | 5,512.80 |
| 23 | Calculated -Hourly | 46.08 | 47.62 | 49.19 | 50.83 | 52.50 | 54.24 | 56.64 | 59.12 | 61.72 | 64.43 | 67.44 | 70.43 | 73.57 |
| | Salary Scale "A" | 3,456.00 | 3,571.50 | 3,689.25 | 3,812.25 | 3,937.50 | 4,068.00 | 4,248.00 | 4,434.00 | 4,629.00 | 4,832.25 | 5,058.00 | 5,282.25 | 5,517.75 |
| | Salary Scale "B" | 3,686.40 | 3,809.60 | 3,935.20 | 4,066.40 | 4,200.00 | 4,339.20 | 4,531.20 | 4,729.60 | 4,937.60 | 5,154.40 | 5,395.20 | 5,634.40 | 5,885.60 |
| 24 | Calculated -Hourly | 49.19 | 50.83 | 52.50 | 54.24 | 56.05 | 57.87 | 60.42 | 63.17 | 65.98 | 68.91 | 71.98 | 75.19 | 78.53 |
| | Salary Scale "A" | 3,689.25 | 3,812.25 | 3,937.50 | 4,068.00 | 4,203.75 | 4,340.25 | 4,531.50 | 4,737.75 | 4,948.50 | 5,168.25 | 5,398.50 | 5,639.25 | 5,889.75 |
| | Salary Scale "B" | 3,935.20 | 4,066.40 | 4,200.00 | 4,339.20 | 4,484.00 | 4,629.60 | 4,833.60 | 5,053.60 | 5,278.40 | 5,512.80 | 5,758.40 | 6,015.20 | 6,282.40 |
| 25 | Calculated -Hourly | 52.50 | 54.24 | 56.05 | 57.87 | 59.82 | 61.72 | 64.43 | 67.44 | 70.43 | 73.57 | 76.85 | 80.25 | 83.83 |
| | Salary Scale "A" | 3,937.50 | 4,068.00 | 4,203.75 | 4,340.25 | 4,486.50 | 4,629.00 | 4,832.25 | 5,058.00 | 5,282.25 | 5,517.75 | 5,763.75 | 6,018.75 | 6,287.25 |
| | Salary Scale "B" | 4,200.00 | 4,339.20 | 4,484.00 | 4,629.60 | 4,785.60 | 4,937.60 | 5,154.40 | 5,395.20 | 5,634.40 | 5,885.60 | 6,148.00 | 6,420.00 | 6,706.40 |
| 26 | Calculated -Hourly | 56.05 | 57.87 | 59.82 | 61.72 | 63.85 | 65.98 | 68.91 | 71.98 | 75.19 | 78.53 | 82.04 | 85.67 | 89.44 |
| | Salary Scale "A" | 4,203.75 | 4,340.25 | 4,486.50 | 4,629.00 | 4,788.75 | 4,948.50 | 5,168.25 | 5,398.50 | 5,639.25 | 5,889.75 | 6,153.00 | 6,425.25 | 6,708.00 |
| | Salary Scale "B" | 4,484.00 | 4,629.60 | 4,785.60 | 4,937.60 | 5,108.00 | 5,278.40 | 5,512.80 | 5,758.40 | 6,015.20 | 6,282.40 | 6,563.20 | 6,853.60 | 7,155.20 |
| 27 | Calculated -Hourly | 59.82 | 61.72 | 63.85 | 65.98 | 68.16 | 70.43 | 73.57 | 76.85 | 80.25 | 83.83 | 87.53 | 91.37 | 95.39 |
| | Salary Scale "A" | 4,486.50 | 4,629.00 | 4,788.75 | 4,948.50 | 5,112.00 | 5,282.25 | 5,517.75 | 5,763.75 | 6,018.75 | 6,287.25 | 6,564.75 | 6,852.75 | 7,154.25 |
| | Salary Scale "B" | 4,785.60 | 4,937.60 | 5,108.00 | 5,278.40 | 5,452.80 | 5,634.40 | 5,885.60 | 6,148.00 | 6,420.00 | 6,706.40 | 7,002.40 | 7,309.60 | 7,631.20 |
| 28 | Calculated -Hourly | 63.85 | 65.98 | 68.16 | 70.43 | 72.76 | 75.19 | 78.53 | 82.04 | 85.67 | 89.44 | 93.39 | 97.48 | 101.79 |
| | Salary Scale "A" | 4,788.75 | 4,948.50 | 5,112.00 | 5,282.25 | 5,457.00 | 5,639.25 | 5,889.75 | 6,153.00 | 6,425.25 | 6,708.00 | 7,004.25 | 7,311.00 | 7,634.25 |
| | Salary Scale "B" | 5,108.00 | 5,278.40 | 5,452.80 | 5,634.40 | 5,820.80 | 6,015.20 | 6,282.40 | 6,563.20 | 6,853.60 | 7,155.20 | 7,471.20 | 7,798.40 | 8,143.20 |

1=3 1 range up
2=4 1 range up
3=5 1 range up
4=6 1 range up
6=9 2 ranges up
7=10 2 ranges up
8=11 2 ranges up
9=12 2 ranges up
10=13 2 ranges up

**CITY AND BOROUGH OF JUNEAU**
**MEBA & Nonrep 1%  Effective 07/06/20**

| Range | Pay Type | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Hourly | 11.08 | 11.43 | 11.85 | 12.20 | 12.60 | 13.05 | 13.59 | 14.22 | 14.83 | 15.50 | 16.20 | 16.92 | 17.68 |
| 2 | Hourly | 11.85 | 12.20 | 12.60 | 13.05 | 13.47 | 13.91 | 14.52 | 15.20 | 15.84 | 16.55 | 17.31 | 18.07 | 18.87 |
| 3 | Hourly | 12.60 | 13.05 | 13.47 | 13.91 | 14.37 | 14.83 | 15.50 | 16.20 | 16.92 | 17.68 | 18.46 | 19.26 | 20.14 |
| 4 | Hourly | 13.47 | 13.91 | 14.37 | 14.83 | 15.34 | 15.84 | 16.55 | 17.31 | 18.07 | 18.87 | 19.72 | 20.57 | 21.48 |
| 5 | Hourly | 14.37 | 14.83 | 15.34 | 15.84 | 16.38 | 16.92 | 17.68 | 18.46 | 19.26 | 20.14 | 21.02 | 21.97 | 22.96 |
| 6 | Hourly | 15.34 | 15.84 | 16.38 | 16.92 | 17.48 | 18.07 | 18.87 | 19.72 | 20.57 | 21.48 | 22.45 | 23.47 | 24.51 |
| 7 | Hourly | 16.38 | 16.92 | 17.48 | 18.07 | 18.65 | 19.26 | 20.14 | 21.02 | 21.97 | 22.96 | 23.98 | 25.05 | 26.15 |
| 8 | Hourly | 17.48 | 18.07 | 18.65 | 19.26 | 19.92 | 20.57 | 21.48 | 22.45 | 23.47 | 24.51 | 25.59 | 26.72 | 27.90 |
| 9 | Hourly | 18.65 | 19.26 | 19.92 | 20.57 | 21.26 | 21.97 | 22.96 | 23.98 | 25.05 | 26.15 | 27.31 | 28.52 | 29.81 |
| 10 | Hourly | 19.92 | 20.57 | 21.26 | 21.97 | 22.69 | 23.47 | 24.51 | 25.59 | 26.72 | 27.90 | 29.13 | 30.46 | 31.82 |
| 11 | Hourly | 21.26 | 21.97 | 22.69 | 23.47 | 24.23 | 25.05 | 26.15 | 27.31 | 28.52 | 29.81 | 31.11 | 32.49 | 33.95 |
| 12 | Hourly | 22.69 | 23.47 | 24.23 | 25.05 | 25.84 | 26.72 | 27.90 | 29.13 | 30.46 | 31.82 | 33.20 | 34.68 | 36.22 |
| 13 | Hourly | 24.23 | 25.05 | 25.84 | 26.72 | 27.63 | 28.52 | 29.81 | 31.11 | 32.49 | 33.95 | 35.48 | 37.02 | 38.68 |
| 14 | Hourly | 25.84 | 26.72 | 27.63 | 28.52 | 29.46 | 30.46 | 31.82 | 33.20 | 34.68 | 36.22 | 37.84 | 39.52 | 41.30 |
| | Salary Scale "A" | 1,938.00 | 2,004.00 | 2,072.25 | 2,139.00 | 2,209.50 | 2,284.50 | 2,386.50 | 2,490.00 | 2,601.00 | 2,716.50 | 2,838.00 | 2,964.00 | 3,097.50 |
| | Salary Scale "B" | 2,067.20 | 2,137.60 | 2,210.40 | 2,281.60 | 2,356.80 | 2,436.80 | 2,545.60 | 2,656.00 | 2,774.40 | 2,897.60 | 3,027.20 | 3,161.60 | 3,304.00 |
| 15 | Hourly | 27.63 | 28.52 | 29.46 | 30.46 | 31.46 | 32.49 | 33.95 | 35.48 | 37.02 | 38.68 | 40.41 | 42.19 | 44.09 |
| | Salary Scale "A" | 2,072.25 | 2,139.00 | 2,209.50 | 2,284.50 | 2,359.50 | 2,436.75 | 2,546.25 | 2,661.00 | 2,776.50 | 2,901.00 | 3,030.75 | 3,164.25 | 3,306.75 |
| | Salary Scale "B" | 2,210.40 | 2,281.60 | 2,356.80 | 2,436.80 | 2,516.80 | 2,599.20 | 2,716.00 | 2,838.40 | 2,961.60 | 3,094.40 | 3,232.80 | 3,375.20 | 3,527.20 |
| 16 | Hourly | 29.46 | 30.46 | 31.46 | 32.49 | 33.56 | 34.68 | 36.22 | 37.84 | 39.52 | 41.30 | 43.12 | 45.04 | 47.07 |
| | Salary Scale "A" | 2,209.50 | 2,284.50 | 2,359.50 | 2,436.75 | 2,517.00 | 2,601.00 | 2,716.50 | 2,838.00 | 2,964.00 | 3,097.50 | 3,234.00 | 3,378.00 | 3,530.25 |
| | Salary Scale "B" | 2,356.80 | 2,436.80 | 2,516.80 | 2,599.20 | 2,684.80 | 2,774.40 | 2,897.60 | 3,027.20 | 3,161.60 | 3,304.00 | 3,449.60 | 3,603.20 | 3,765.60 |
| 17 | Hourly | 31.46 | 32.49 | 33.56 | 34.68 | 35.84 | 37.02 | 38.68 | 40.41 | 42.19 | 44.09 | 46.04 | 48.10 | 50.23 |
| | Salary Scale "A" | 2,359.50 | 2,436.75 | 2,517.00 | 2,601.00 | 2,688.00 | 2,776.50 | 2,901.00 | 3,030.75 | 3,164.25 | 3,306.75 | 3,453.00 | 3,607.50 | 3,767.25 |
| | Salary Scale "B" | 2,516.80 | 2,599.20 | 2,684.80 | 2,774.40 | 2,867.20 | 2,961.60 | 3,094.40 | 3,232.80 | 3,375.20 | 3,527.20 | 3,683.20 | 3,848.00 | 4,018.40 |
| 18 | Hourly | 33.56 | 34.68 | 35.84 | 37.02 | 38.26 | 39.52 | 41.30 | 43.12 | 45.04 | 47.07 | 49.15 | 51.34 | 53.61 |
| | Salary Scale "A" | 2,517.00 | 2,601.00 | 2,688.00 | 2,776.50 | 2,869.50 | 2,964.00 | 3,097.50 | 3,234.00 | 3,378.00 | 3,530.25 | 3,686.25 | 3,850.50 | 4,020.75 |
| | Salary Scale "B" | 2,684.80 | 2,774.40 | 2,867.20 | 2,961.60 | 3,060.80 | 3,161.60 | 3,304.00 | 3,449.60 | 3,603.20 | 3,765.60 | 3,932.00 | 4,107.20 | 4,288.80 |
| 19 | Hourly | 35.84 | 37.02 | 38.26 | 39.52 | 40.84 | 42.19 | 44.09 | 46.04 | 48.10 | 50.23 | 52.47 | 54.78 | 57.21 |
| | Salary Scale "A" | 2,688.00 | 2,776.50 | 2,869.50 | 2,964.00 | 3,063.00 | 3,164.25 | 3,306.75 | 3,453.00 | 3,607.50 | 3,767.25 | 3,935.25 | 4,108.50 | 4,290.75 |
| | Salary Scale "B" | 2,867.20 | 2,961.60 | 3,060.80 | 3,161.60 | 3,267.20 | 3,375.20 | 3,527.20 | 3,683.20 | 3,848.00 | 4,018.40 | 4,197.60 | 4,382.40 | 4,576.80 |
| 20 | Hourly | 38.26 | 39.52 | 40.84 | 42.19 | 43.59 | 45.04 | 47.07 | 49.15 | 51.34 | 53.61 | 55.99 | 58.45 | 61.02 |
| | Salary Scale "A" | 2,869.50 | 2,964.00 | 3,063.00 | 3,164.25 | 3,269.25 | 3,378.00 | 3,530.25 | 3,686.25 | 3,850.50 | 4,020.75 | 4,199.25 | 4,383.75 | 4,576.50 |
| | Salary Scale "B" | 3,060.80 | 3,161.60 | 3,267.20 | 3,375.20 | 3,487.20 | 3,603.20 | 3,765.60 | 3,932.00 | 4,107.20 | 4,288.80 | 4,479.20 | 4,676.00 | 4,881.60 |
| 21 | Hourly | 40.84 | 42.19 | 43.59 | 45.04 | 46.54 | 48.10 | 50.23 | 52.47 | 54.78 | 57.21 | 59.71 | 62.34 | 65.07 |
| | Salary Scale "A" | 3,063.00 | 3,164.25 | 3,269.25 | 3,378.00 | 3,490.50 | 3,607.50 | 3,767.25 | 3,935.25 | 4,108.50 | 4,290.75 | 4,478.25 | 4,675.50 | 4,880.25 |
| | Salary Scale "B" | 3,267.20 | 3,375.20 | 3,487.20 | 3,603.20 | 3,723.20 | 3,848.00 | 4,018.40 | 4,197.60 | 4,382.40 | 4,576.80 | 4,776.80 | 4,987.20 | 5,205.60 |
| 22 | Calculated -Hourly | 43.59 | 45.04 | 46.54 | 48.10 | 49.68 | 51.34 | 53.61 | 55.99 | 58.45 | 61.02 | 63.80 | 66.64 | 69.60 |
| | Salary Scale "A" | 3,269.25 | 3,378.00 | 3,490.50 | 3,607.50 | 3,726.00 | 3,850.50 | 4,020.75 | 4,199.25 | 4,383.75 | 4,576.50 | 4,785.00 | 4,998.00 | 5,220.00 |
| | Salary Scale "B" | 3,487.20 | 3,603.20 | 3,723.20 | 3,848.00 | 3,974.40 | 4,107.20 | 4,288.80 | 4,479.20 | 4,676.00 | 4,881.60 | 5,104.00 | 5,331.20 | 5,568.00 |
| 23 | Calculated -Hourly | 46.54 | 48.10 | 49.68 | 51.34 | 53.03 | 54.78 | 57.21 | 59.71 | 62.34 | 65.07 | 68.11 | 71.13 | 74.31 |
| | Salary Scale "A" | 3,490.50 | 3,607.50 | 3,726.00 | 3,850.50 | 3,977.25 | 4,108.50 | 4,290.75 | 4,478.25 | 4,675.50 | 4,880.25 | 5,108.25 | 5,334.75 | 5,573.25 |
| | Salary Scale "B" | 3,723.20 | 3,848.00 | 3,974.40 | 4,107.20 | 4,242.40 | 4,382.40 | 4,576.80 | 4,776.80 | 4,987.20 | 5,205.60 | 5,448.80 | 5,690.40 | 5,944.80 |
| 24 | Calculated -Hourly | 49.68 | 51.34 | 53.03 | 54.78 | 56.61 | 58.45 | 61.02 | 63.80 | 66.64 | 69.60 | 72.70 | 75.94 | 79.32 |
| | Salary Scale "A" | 3,726.00 | 3,850.50 | 3,977.25 | 4,108.50 | 4,245.75 | 4,383.75 | 4,576.50 | 4,785.00 | 4,998.00 | 5,220.00 | 5,452.50 | 5,695.50 | 5,949.00 |
| | Salary Scale "B" | 3,974.40 | 4,107.20 | 4,242.40 | 4,382.40 | 4,528.80 | 4,676.00 | 4,881.60 | 5,104.00 | 5,331.20 | 5,568.00 | 5,816.00 | 6,075.20 | 6,345.60 |
| 25 | Calculated -Hourly | 53.03 | 54.78 | 56.61 | 58.45 | 60.42 | 62.34 | 65.07 | 68.11 | 71.13 | 74.31 | 77.62 | 81.05 | 84.67 |
| | Salary Scale "A" | 3,977.25 | 4,108.50 | 4,245.75 | 4,383.75 | 4,531.50 | 4,675.50 | 4,880.25 | 5,108.25 | 5,334.75 | 5,573.25 | 5,821.50 | 6,078.75 | 6,350.25 |
| | Salary Scale "B" | 4,242.40 | 4,382.40 | 4,528.80 | 4,676.00 | 4,833.60 | 4,987.20 | 5,205.60 | 5,448.80 | 5,690.40 | 5,944.80 | 6,209.60 | 6,484.00 | 6,773.60 |
| 26 | Calculated -Hourly | 56.61 | 58.45 | 60.42 | 62.34 | 64.49 | 66.64 | 69.60 | 72.70 | 75.94 | 79.32 | 82.86 | 86.53 | 90.33 |
| | Salary Scale "A" | 4,245.75 | 4,383.75 | 4,531.50 | 4,675.50 | 4,836.75 | 4,998.00 | 5,220.00 | 5,452.50 | 5,695.50 | 5,949.00 | 6,214.50 | 6,489.75 | 6,774.75 |
| | Salary Scale "B" | 4,528.80 | 4,676.00 | 4,833.60 | 4,987.20 | 5,159.20 | 5,331.20 | 5,568.00 | 5,816.00 | 6,075.20 | 6,345.60 | 6,628.80 | 6,922.40 | 7,226.40 |
| 27 | Calculated -Hourly | 60.42 | 62.34 | 64.49 | 66.64 | 68.84 | 71.13 | 74.31 | 77.62 | 81.05 | 84.67 | 88.41 | 92.28 | 96.34 |
| | Salary Scale "A" | 4,531.50 | 4,675.50 | 4,836.75 | 4,998.00 | 5,163.00 | 5,334.75 | 5,573.25 | 5,821.50 | 6,078.75 | 6,350.25 | 6,630.75 | 6,921.00 | 7,225.50 |
| | Salary Scale "B" | 4,833.60 | 4,987.20 | 5,159.20 | 5,331.20 | 5,507.20 | 5,690.40 | 5,944.80 | 6,209.60 | 6,484.00 | 6,773.60 | 7,072.80 | 7,382.40 | 7,707.20 |
| 28 | Calculated -Hourly | 64.49 | 66.64 | 68.84 | 71.13 | 73.49 | 75.94 | 79.32 | 82.86 | 86.53 | 90.33 | 94.32 | 98.45 | 102.81 |
| | Salary Scale "A" | 4,836.75 | 4,998.00 | 5,163.00 | 5,334.75 | 5,511.75 | 5,695.50 | 5,949.00 | 6,214.50 | 6,489.75 | 6,774.75 | 7,074.00 | 7,383.75 | 7,710.75 |
| | Salary Scale "B" | 5,159.20 | 5,331.20 | 5,507.20 | 5,690.40 | 5,879.20 | 6,075.20 | 6,345.60 | 6,628.80 | 6,922.40 | 7,226.40 | 7,545.60 | 7,876.00 | 8,224.80 |

1=3 1 range up
2=4 1 range up
3=5 1 range up
4=6 1 range up
6=9 2 ranges up
7=10 2 ranges up
8=11 2 ranges up
9=12 2 ranges up
10=13 2 ranges up

**CITY AND BOROUGH OF JUNEAU**
**MEBA & Nonrep 1%  Effective 07/06/21**

| Range | Pay Type | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Hourly | 11.19 | 11.54 | 11.97 | 12.32 | 12.73 | 13.18 | 13.73 | 14.36 | 14.98 | 15.66 | 16.36 | 17.09 | 17.86 |
| 2 | Hourly | 11.97 | 12.32 | 12.73 | 13.18 | 13.60 | 14.05 | 14.67 | 15.35 | 16.00 | 16.72 | 17.48 | 18.25 | 19.06 |
| 3 | Hourly | 12.73 | 13.18 | 13.60 | 14.05 | 14.51 | 14.98 | 15.66 | 16.36 | 17.09 | 17.86 | 18.64 | 19.45 | 20.34 |
| 4 | Hourly | 13.60 | 14.05 | 14.51 | 14.98 | 15.49 | 16.00 | 16.72 | 17.48 | 18.25 | 19.06 | 19.92 | 20.78 | 21.69 |
| 5 | Hourly | 14.51 | 14.98 | 15.49 | 16.00 | 16.54 | 17.09 | 17.86 | 18.64 | 19.45 | 20.34 | 21.23 | 22.19 | 23.19 |
| 6 | Hourly | 15.49 | 16.00 | 16.54 | 17.09 | 17.65 | 18.25 | 19.06 | 19.92 | 20.78 | 21.69 | 22.67 | 23.70 | 24.76 |
| 7 | Hourly | 16.54 | 17.09 | 17.65 | 18.25 | 18.84 | 19.45 | 20.34 | 21.23 | 22.19 | 23.19 | 24.22 | 25.30 | 26.41 |
| 8 | Hourly | 17.65 | 18.25 | 18.84 | 19.45 | 20.12 | 20.78 | 21.69 | 22.67 | 23.70 | 24.76 | 25.85 | 26.99 | 28.18 |
| 9 | Hourly | 18.84 | 19.45 | 20.12 | 20.78 | 21.47 | 22.19 | 23.19 | 24.22 | 25.30 | 26.41 | 27.58 | 28.81 | 30.11 |
| 10 | Hourly | 20.12 | 20.78 | 21.47 | 22.19 | 22.92 | 23.70 | 24.76 | 25.85 | 26.99 | 28.18 | 29.42 | 30.76 | 32.14 |
| 11 | Hourly | 21.47 | 22.19 | 22.92 | 23.70 | 24.47 | 25.30 | 26.41 | 27.58 | 28.81 | 30.11 | 31.42 | 32.81 | 34.29 |
| 12 | Hourly | 22.92 | 23.70 | 24.47 | 25.30 | 26.10 | 26.99 | 28.18 | 29.42 | 30.76 | 32.14 | 33.53 | 35.03 | 36.58 |
| 13 | Hourly | 24.47 | 25.30 | 26.10 | 26.99 | 27.91 | 28.81 | 30.11 | 31.42 | 32.81 | 34.29 | 35.83 | 37.39 | 39.07 |
| 14 | Hourly | 26.10 | 26.99 | 27.91 | 28.81 | 29.75 | 30.76 | 32.14 | 33.53 | 35.03 | 36.58 | 38.22 | 39.92 | 41.71 |
| | Salary Scale "A" | 1,957.50 | 2,024.25 | 2,093.25 | 2,160.75 | 2,231.25 | 2,307.00 | 2,410.50 | 2,514.75 | 2,627.25 | 2,743.50 | 2,866.50 | 2,994.00 | 3,128.25 |
| | Salary Scale "B" | 2,088.00 | 2,159.20 | 2,232.80 | 2,304.80 | 2,380.00 | 2,460.80 | 2,571.20 | 2,682.40 | 2,802.40 | 2,926.40 | 3,057.60 | 3,193.60 | 3,336.80 |
| 15 | Hourly | 27.91 | 28.81 | 29.75 | 30.76 | 31.77 | 32.81 | 34.29 | 35.83 | 37.39 | 39.07 | 40.81 | 42.61 | 44.53 |
| | Salary Scale "A" | 2,093.25 | 2,160.75 | 2,231.25 | 2,307.00 | 2,382.75 | 2,460.75 | 2,571.75 | 2,687.25 | 2,804.25 | 2,930.25 | 3,060.75 | 3,195.75 | 3,339.75 |
| | Salary Scale "B" | 2,232.80 | 2,304.80 | 2,380.00 | 2,460.80 | 2,541.60 | 2,624.80 | 2,743.20 | 2,866.40 | 2,991.20 | 3,125.60 | 3,264.80 | 3,408.80 | 3,562.40 |
| 16 | Hourly | 29.75 | 30.76 | 31.77 | 32.81 | 33.90 | 35.03 | 36.58 | 38.22 | 39.92 | 41.71 | 43.55 | 45.49 | 47.54 |
| | Salary Scale "A" | 2,231.25 | 2,307.00 | 2,382.75 | 2,460.75 | 2,542.50 | 2,627.25 | 2,743.50 | 2,866.50 | 2,994.00 | 3,128.25 | 3,266.25 | 3,411.75 | 3,565.50 |
| | Salary Scale "B" | 2,380.00 | 2,460.80 | 2,541.60 | 2,624.80 | 2,712.00 | 2,802.40 | 2,926.40 | 3,057.60 | 3,193.60 | 3,336.80 | 3,484.00 | 3,639.20 | 3,803.20 |
| 17 | Hourly | 31.77 | 32.81 | 33.90 | 35.03 | 36.20 | 37.39 | 39.07 | 40.81 | 42.61 | 44.53 | 46.50 | 48.58 | 50.73 |
| | Salary Scale "A" | 2,382.75 | 2,460.75 | 2,542.50 | 2,627.25 | 2,715.00 | 2,804.25 | 2,930.25 | 3,060.75 | 3,195.75 | 3,339.75 | 3,487.50 | 3,643.50 | 3,804.75 |
| | Salary Scale "B" | 2,541.60 | 2,624.80 | 2,712.00 | 2,802.40 | 2,896.00 | 2,991.20 | 3,125.60 | 3,264.80 | 3,408.80 | 3,562.40 | 3,720.00 | 3,886.40 | 4,058.40 |
| 18 | Hourly | 33.90 | 35.03 | 36.20 | 37.39 | 38.64 | 39.92 | 41.71 | 43.55 | 45.49 | 47.54 | 49.64 | 51.85 | 54.15 |
| | Salary Scale "A" | 2,542.50 | 2,627.25 | 2,715.00 | 2,804.25 | 2,898.00 | 2,994.00 | 3,128.25 | 3,266.25 | 3,411.75 | 3,565.50 | 3,723.00 | 3,888.75 | 4,061.25 |
| | Salary Scale "B" | 2,712.00 | 2,802.40 | 2,896.00 | 2,991.20 | 3,091.20 | 3,193.60 | 3,336.80 | 3,484.00 | 3,639.20 | 3,803.20 | 3,971.20 | 4,148.00 | 4,332.00 |
| 19 | Hourly | 36.20 | 37.39 | 38.64 | 39.92 | 41.25 | 42.61 | 44.53 | 46.50 | 48.58 | 50.73 | 52.99 | 55.33 | 57.78 |
| | Salary Scale "A" | 2,715.00 | 2,804.25 | 2,898.00 | 2,994.00 | 3,093.75 | 3,195.75 | 3,339.75 | 3,487.50 | 3,643.50 | 3,804.75 | 3,974.25 | 4,149.75 | 4,333.50 |
| | Salary Scale "B" | 2,896.00 | 2,991.20 | 3,091.20 | 3,193.60 | 3,300.00 | 3,408.80 | 3,562.40 | 3,720.00 | 3,886.40 | 4,058.40 | 4,239.20 | 4,426.40 | 4,622.40 |
| 20 | Hourly | 38.64 | 39.92 | 41.25 | 42.61 | 44.03 | 45.49 | 47.54 | 49.64 | 51.85 | 54.15 | 56.55 | 59.03 | 61.63 |
| | Salary Scale "A" | 2,898.00 | 2,994.00 | 3,093.75 | 3,195.75 | 3,302.25 | 3,411.75 | 3,565.50 | 3,723.00 | 3,888.75 | 4,061.25 | 4,241.25 | 4,427.25 | 4,622.25 |
| | Salary Scale "B" | 3,091.20 | 3,193.60 | 3,300.00 | 3,408.80 | 3,522.40 | 3,639.20 | 3,803.20 | 3,971.20 | 4,148.00 | 4,332.00 | 4,524.00 | 4,722.40 | 4,930.40 |
| 21 | Hourly | 41.25 | 42.61 | 44.03 | 45.49 | 47.01 | 48.58 | 50.73 | 52.99 | 55.33 | 57.78 | 60.31 | 62.96 | 65.72 |
| | Salary Scale "A" | 3,093.75 | 3,195.75 | 3,302.25 | 3,411.75 | 3,525.75 | 3,643.50 | 3,804.75 | 3,974.25 | 4,149.75 | 4,333.50 | 4,523.25 | 4,722.00 | 4,929.00 |
| | Salary Scale "B" | 3,300.00 | 3,408.80 | 3,522.40 | 3,639.20 | 3,760.80 | 3,886.40 | 4,058.40 | 4,239.20 | 4,426.40 | 4,622.40 | 4,824.80 | 5,036.80 | 5,257.60 |
| 22 | Calculated -Hourly | 44.03 | 45.49 | 47.01 | 48.58 | 50.18 | 51.85 | 54.15 | 56.55 | 59.03 | 61.63 | 64.44 | 67.31 | 70.30 |
| | Salary Scale "A" | 3,302.25 | 3,411.75 | 3,525.75 | 3,643.50 | 3,763.50 | 3,888.75 | 4,061.25 | 4,241.25 | 4,427.25 | 4,622.25 | 4,833.00 | 5,048.25 | 5,272.50 |
| | Salary Scale "B" | 3,522.40 | 3,639.20 | 3,760.80 | 3,886.40 | 4,014.40 | 4,148.00 | 4,332.00 | 4,524.00 | 4,722.40 | 4,930.40 | 5,155.20 | 5,384.80 | 5,624.00 |
| 23 | Calculated -Hourly | 47.01 | 48.58 | 50.18 | 51.85 | 53.56 | 55.33 | 57.78 | 60.31 | 62.96 | 65.72 | 68.79 | 71.84 | 75.05 |
| | Salary Scale "A" | 3,525.75 | 3,643.50 | 3,763.50 | 3,888.75 | 4,017.00 | 4,149.75 | 4,333.50 | 4,523.25 | 4,722.00 | 4,929.00 | 5,159.25 | 5,388.00 | 5,628.75 |
| | Salary Scale "B" | 3,760.80 | 3,886.40 | 4,014.40 | 4,148.00 | 4,284.80 | 4,426.40 | 4,622.40 | 4,824.80 | 5,036.80 | 5,257.60 | 5,503.20 | 5,747.20 | 6,004.00 |
| 24 | Calculated -Hourly | 50.18 | 51.85 | 53.56 | 55.33 | 57.18 | 59.03 | 61.63 | 64.44 | 67.31 | 70.30 | 73.43 | 76.70 | 80.11 |
| | Salary Scale "A" | 3,763.50 | 3,888.75 | 4,017.00 | 4,149.75 | 4,288.50 | 4,427.25 | 4,622.25 | 4,833.00 | 5,048.25 | 5,272.50 | 5,507.25 | 5,752.50 | 6,008.25 |
| | Salary Scale "B" | 4,014.40 | 4,148.00 | 4,284.80 | 4,426.40 | 4,574.40 | 4,722.40 | 4,930.40 | 5,155.20 | 5,384.80 | 5,624.00 | 5,874.40 | 6,136.00 | 6,408.80 |
| 25 | Calculated -Hourly | 53.56 | 55.33 | 57.18 | 59.03 | 61.02 | 62.96 | 65.72 | 68.79 | 71.84 | 75.05 | 78.40 | 81.86 | 85.52 |
| | Salary Scale "A" | 4,017.00 | 4,149.75 | 4,288.50 | 4,427.25 | 4,576.50 | 4,722.00 | 4,929.00 | 5,159.25 | 5,388.00 | 5,628.75 | 5,880.00 | 6,139.50 | 6,414.00 |
| | Salary Scale "B" | 4,284.80 | 4,426.40 | 4,574.40 | 4,722.40 | 4,881.60 | 5,036.80 | 5,257.60 | 5,503.20 | 5,747.20 | 6,004.00 | 6,272.00 | 6,548.80 | 6,841.60 |
| 26 | Calculated -Hourly | 57.18 | 59.03 | 61.02 | 62.96 | 65.13 | 67.31 | 70.30 | 73.43 | 76.70 | 80.11 | 83.69 | 87.40 | 91.23 |
| | Salary Scale "A" | 4,288.50 | 4,427.25 | 4,576.50 | 4,722.00 | 4,884.75 | 5,048.25 | 5,272.50 | 5,507.25 | 5,752.50 | 6,008.25 | 6,276.75 | 6,555.00 | 6,842.25 |
| | Salary Scale "B" | 4,574.40 | 4,722.40 | 4,881.60 | 5,036.80 | 5,210.40 | 5,384.80 | 5,624.00 | 5,874.40 | 6,136.00 | 6,408.80 | 6,695.20 | 6,992.00 | 7,298.40 |
| 27 | Calculated -Hourly | 61.02 | 62.96 | 65.13 | 67.31 | 69.53 | 71.84 | 75.05 | 78.40 | 81.86 | 85.52 | 89.29 | 93.20 | 97.30 |
| | Salary Scale "A" | 4,576.50 | 4,722.00 | 4,884.75 | 5,048.25 | 5,214.75 | 5,388.00 | 5,628.75 | 5,880.00 | 6,139.50 | 6,414.00 | 6,696.75 | 6,990.00 | 7,297.50 |
| | Salary Scale "B" | 4,881.60 | 5,036.80 | 5,210.40 | 5,384.80 | 5,562.40 | 5,747.20 | 6,004.00 | 6,272.00 | 6,548.80 | 6,841.60 | 7,143.20 | 7,456.00 | 7,784.00 |
| 28 | Calculated -Hourly | 65.13 | 67.31 | 69.53 | 71.84 | 74.22 | 76.70 | 80.11 | 83.69 | 87.40 | 91.23 | 95.26 | 99.43 | 103.84 |
| | Salary Scale "A" | 4,884.75 | 5,048.25 | 5,214.75 | 5,388.00 | 5,566.50 | 5,752.50 | 6,008.25 | 6,276.75 | 6,555.00 | 6,842.25 | 7,144.50 | 7,457.25 | 7,788.00 |
| | Salary Scale "B" | 5,210.40 | 5,384.80 | 5,562.40 | 5,747.20 | 5,937.60 | 6,136.00 | 6,408.80 | 6,695.20 | 6,992.00 | 7,298.40 | 7,620.80 | 7,954.40 | 8,307.20 |

1=3 1 range up
2=4 1 range up
3=5 1 range up
4=6 1 range up
6=9 2 ranges up
7=10 2 ranges up
8=11 2 ranges up
9=12 2 ranges up
10=13 2 ranges up

# MEMORANDUM

Date: December 18, 2019

To: Department Directors

From: Jennifer Mannix, Risk Management Officer

Re: FY 20/21 Risk Budget Information

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Finance will be sending budget instructions for this upcoming two year budget cycle, and in advance of that our Risk Management budget was updated.

For Fiscal Years 2021 and 2022, insurance program rates will be increasing almost across the board due to recent high claims experience, the current balance of our Risk Fund, and significant increases to our insurance premiums. Below is additional information specific to the various Risk programs. Although we have attempted to keep cost increases to a minimum, we also wanted to provide explanation for the cost increases. Because each entity may experience varying impacts, we have also attempted to explain the methodology to allocate costs. The Manager's office has indicated that it is the intent to "fund" the increases for General Government departments, while the Enterprise departments will need to work with their boards to develop a budget that will fund the increases.

***Health Benefits***. The largest expense within our Risk Fund is health benefits. We have had a very good Risk Fund balance for Health Benefits for many years, allowing employer and employee contributions remain flat since 2011 (for employer contributions, until the increase this fiscal year) and 2013 (for employee contributions). We continue to make efforts to control the rising costs of health care, but we have come to the point where we need to start contributing more to our health fund balance. FY20 represents the first year of three consecutive 5% increases in employer contributions to the fund balance.

***Workers Compensation.*** We are very pleased to let you know that our Workers Compensation claims experience and fund balance have improved significantly over the past two years. We ended FY19 with a fund balance of $1.14 million, which is a dramatic increase from a -$4,000 fund balance at the end of FY18. For this reason, we are able to reduce the rates charged out to departments by over 19%, from $2.1 million for FY19/20 to $1.7 million for FY21/22. Thank you all for your efforts in reducing the frequency and severity of workplace injuries/illnesses. Let's keep up this great trend!

Workers Compensation rates are calculated by using a combination of FY20 budgeted personnel services (40%) and the last five years of claims experience (60%). In calculating claims experience rates, higher claims are capped at $50,000, in order to keep outlier claims from skewing rates.

***Employment Practices.*** For several years, this fund balance has been increasing because our claims experience has been lower than the funds we have been collecting. We currently have a fund balance of nearly $600,000, and we know of no potential claims that could reduce this balance. For this reason, we are taking a two year break from collecting funds for our Employment Practices for program for FY21/22.

***Property.*** Our Property Insurance budget is seeing one of the largest increases this budget cycle - $370,000 or an overall 45% increase. This increase is necessary, since we have experienced several larger property claims over the last few years, and the Property Risk Fund balance is running in a deficit. Unfortunately, our property insurance rates are affected by catastrophic events that are adversely affecting the global property insurance market (e.g. hurricanes, wild fires). Our insurance premiums have increased significantly over the last two years and are projected to keep increasing for FY21/22. Property insurance allocation is based on total property values, which in FY20 have surpassed $1 billion across CBJ, Bartlett Regional Hospital, and the Juneau School District.

***General Liability*.** Our General Liability (GL) fund balance and claims experience had been very positive for several years, so we were able keep rates low for this program. Over the last two years we have experienced some large losses that have reduced our fund balance. In addition to this, the global liability insurance market has seen significant increases in losses. Similar to the property insurance market, this adversely affects our insurance premiums, which have been increasing at higher rates. These premium increases are forecasted to continue through FY21/22. General Liability rates are increasing from $450,000 for FY19/20 to $1.2 million for FY21/22.

GL rates are calculated by using a combination of FY20 budgeted personnel services (90%) and the last five years of claims experience (10%). In calculating claims experience rates, higher claims are capped at $25,000, in order to keep outlier claims from skewing rates.

***Auto Liability***
The Auto Liability insurance fund balance has taken a significant hit over the last few years due to several large claims, going from approximately $30,000 at the end of FY17 to a projected FY20 ending balance of -$570,000. For this reason we will be increasing Auto rates from $90,000 to $250,000.

For FY21/22, we have modified the rate calculation methodology for allocating Auto rates. The rates take two factors into account:

- 35% of the rate is based on FY20 budgeted personnel services costs, and is weighted according to the frequency with which an entity's staff drives on a regular basis in performing their duties.
- 65% of the rate is based on an average of the last five years' claims history, with large claims capped at $25,000. This year, the five year average is being modified based on total number of auto accidents over the last five years. Entities that average less than one accident per year receive a reduction. Entities that average 1-3 accidents per year results in a slight increase. Entities that average over 3 accidents per year results in a larger increase.

It is our goal with this methodology to not disproportionately penalize a work group for one accident, but an otherwise clean driving record. Conversely, we are hoping that this methodology will provide incentive to some of our work groups that are experiencing a higher volume of auto accidents to emphasize programs within your organization that reduce auto accidents.

***Special Policies.*** This program includes general liability and professional liability (where applicable) coverage to enterprise departments as well as CCFR operations do not fall within the coverage of our General Liability program mentioned above. Rates for these special policies will be increasing on a case-by-case basis in order to account for projected policy premium increases and also to contribute more proportionately to the Risk Program administrative costs and annual brokerage fees.

If anyone would like more information on how our insurance program works and how costs are allocated, please don't hesitate to contact me, so we can set up a meeting to discuss.